United Nations ST/IC/2017/3

Secretariat

1 January 2017

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Revised base salary scales for staff in the Professional and higher categories and staff in the Field Service category**

1. In accordance with General Assembly resolutions 70/244 and 71/264, the dual salary scale, composed of a dependency rate and a single rate of salary will be replaced, with effect from 1 January 2017, by a unified salary scale without regard to dependency status for all staff members in the Professional and higher categories as set out in annex I to the present circular. The new unified salary scale reflects the consolidation, on a no-loss/no-gain basis, of 1.02 multiplier points into the net base salaries under the unified salary scale approved by the General Assembly in its resolution 70/244.

2. In accordance with the practice followed on the occasion of previous consolidations of multiplier points into net base salaries, upon implementation of the revised base salary scale, revised post adjustment indices and multipliers will be established by the International Civil Service Commission (ICSC) for all duty stations. Changes in post adjustment multipliers due after 1 January 2017 will be effected on the basis of the movement of the newly consolidated post adjustment indices.

3. In its sixteenth annual report to the General Assembly, for 1990, ICSC recommended, and the Secretary-General subsequently approved, that future adjustments of the base salary scale applicable to staff in the Field Service category should be made by reference to adjustments to the salary scale for staff in the Professional and higher categories (see A/45/30, para. 270 (e)). Accordingly, the net base salary scale for staff in the Field Service category has also been revised, effective 1 January 2017, to reflect the consolidation of 1.02 multiplier points into net base salaries, as indicated in paragraph 1 above.

4. The revised base salary scales for staff in the Professional and higher categories and staff in the Field Service category, effective 1 January 2017, showing

* The present circular, which cancels and supersedes ST/IC/2016/5 of 15 January 2016, will be in effect until further notice.

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gross salaries and their net equivalents after application of staff assessment, are reproduced in annexes I and II to the present circular. The implementation of those scales will be reflected in the end-of-January 2017 payroll.

Step conversion

5. The grade and step matching for conversion to the unified salary scale structure shall be implemented on 1 January 2017 according to the step conversion procedures set out in annex III to the present circular.

6. Any step increments (regular or accelerated) due on 1 January 2017 will be granted to eligible staff members after the conversion to the unified salary scale structure.

7. For staff members in receipt of special post allowance pursuant to staff rule 3.10 on 1 January 2017, conversion in accordance with paragraphs 5.1 and 5.2 above shall be implemented for both the regular and the special post allowance grades and steps.

Step increment periodicity

8. In accordance with annex I to the Staff Regulations (ST/SGB/2017/1), the step periodicity under the unified salary scale structure shall be as follows:

(a) At the P-1 to P-5 levels, steps up to step VII shall be granted annually, and steps VIII to XIII shall be granted biennially;

(b) At the D-1 level, steps up to step IV shall be granted annually, and steps V to XIII shall be granted biennially;

(c) At the D-2 level, all steps shall be granted biennially;

(d) At the FS-1 to FS-7 levels, steps up to step VII shall be granted annually, and steps VIII to XIII shall be granted biennially.

Staff beyond the maximum salaries on the unified salary scale

9. The salary levels of staff members who were, as at 31 December 2016, at the following grades and steps: P-1, step X; P-2, step XII; P-3, step XIV; P-3, step XV; P-4, step XIV; P-4, step XV; FS-3, step XIV; FS-3, step XV; FS-4, step XIV; or FS-4, step XV, that were higher than those at the maximum step of their grade upon conversion to the unified salary scale, shall be maintained as a pay protection measure in accordance with the pay points matrix set out in annex IV to the present circular. Those salaries shall be adjusted for any consolidation of post adjustment to base salaries as approved by the General Assembly. The pensionable remuneration corresponding to those salaries, as set out in annex V, shall also be maintained and adjusted at the same time as the pensionable remuneration scale is adjusted.

Pensionable remuneration

10. The pensionable remuneration scales to be used in conjunction with the unified salary scales are set out in annex V to the present circular.

11. Upon implementation of the unified salary scale, the pensionable remuneration scale shall continue to be updated on the same date and by the same percentage as net remuneration changes in New York.

12. For those staff members whose pensionable remuneration immediately before the conversion to the unified salary scale was higher than the corresponding pensionable remuneration on the unified salary scale owing to their conversion to a lower step, the pensionable remuneration level at the higher step shall be maintained as a personal pensionable remuneration until such time as the next step increment is granted.

Dependent spouse allowance

13. Staff members in the Professional and higher categories and in the Field Service category who have a dependent spouse as recognized by the Organization[1] will be paid a spouse allowance equivalent to 6 per cent of net remuneration (net base salary and post adjustment).

Single parent allowance

14. Staff members in the Professional and higher categories and the Field Service category who are single parents as recognized by the Organization[2] and who provide main and continuous support for their dependent children will receive an allowance in respect of the first dependent child at the level of 6 per cent of net remuneration (net base salary and post adjustment), and be provided in lieu of the child allowance, except when the first dependent child is a child with a disability, in which case the child allowance and the single parent allowance will be payable.

Transitional allowance

15. A staff member who does not have a dependent spouse and was in receipt of salary at the dependency rate in respect of a dependent child as at 31 December 2016 will receive a transitional allowance equivalent to 6 per cent of net remuneration (net base salary and post adjustment) in respect of that child, as from 1 January 2017, subject to the conditions adopted by the General Assembly in its resolution 70/244 and duly reflected in the applicable administrative instruction.[2]

[1] For the purpose of determining the dependency status of a spouse, as from 1 January 2017, all earnings received, including but not limited to pension income, such as retirement and disability benefits, and earnings resulting from investments, shall be included in the computation of annual gross earnings. See the administrative instruction on dependency status and dependency benefits (ST/AI/2016/8) for more details.

[2] See ST/AI/2016/8 for more details on the eligibility criteria.

Annex I

Salary scale for the Professional and higher categories showing annual gross salaries and net equivalents after application of staff assessment

Effective 1 January 2017

(United States dollars)

Level		*Steps*												
		I	*II*	*III*	*IV*	*V*	*VI*	*VII*	*VIII*	*IX*	*X*	*XI*	*XII*	*XIII*
USG	Gross	192 236												
	Net	142 376												
ASG	Gross	174 373												
	Net	130 586												
			*	*	*	*	*	*	*	*	*			
D-2	Gross	139 500	142 544	145 589	148 637	151 788	155 018	158 248	161 479	164 709	167 939			
	Net	107 150	109 281	111 412	113 546	115 680	117 812	119 944	122 076	124 208	126 340			
						*	*	*	*	*	*	*	*	*
D-1	Gross	124 807	127 483	130 160	132 837	135 506	138 183	140 857	143 529	146 207	148 880	151 648	154 483	157 320
	Net	96 865	98 738	100 612	102 486	104 354	106 228	108 100	109 970	111 845	113 716	115 588	117 459	119 331
									*	*	*	*	*	*
P-5	Gross	107 459	109 734	112 011	114 284	116 561	118 834	121 113	123 387	125 663	127 937	130 214	132 486	134 764
	Net	84 721	86 314	87 908	89 499	91 093	92 684	94 279	95 871	97 464	99 056	100 650	102 240	103 835
									*	*	*	*	*	*
P-4	Gross	88 351	90 374	92 396	94 418	96 441	98 462	100 529	102 724	104 919	107 114	109 314	111 504	113 701
	Net	70 647	72 184	73 721	75 258	76 795	78 331	79 870	81 407	82 943	84 480	86 020	87 553	89 091
									*	*	*	*	*	*
P-3	Gross	72 478	74 349	76 221	78 091	79 964	81 836	83 707	85 582	87 451	89 324	91 199	93 068	94 942
	Net	58 583	60 005	61 428	62 849	64 273	65 695	67 117	68 542	69 963	71 386	72 811	74 232	75 656
									*	*	*	*	*	*
P-2	Gross	55 955	57 629	59 303	60 976	62 651	64 328	66 003	67 674	69 350	71 022	72 696	74 374	76 045
	Net	46 026	47 298	48 570	49 842	51 115	52 389	53 662	54 932	56 206	57 477	58 749	60 024	61 294
									*	*	*	*	*	*
P-1	Gross	43 371	44 672	45 973	47 275	48 575	49 877	51 287	52 708	54 129	55 551	56 971	58 391	59 812
	Net	35 998	37 078	38 158	39 238	40 317	41 398	42 478	43 558	44 638	45 719	46 798	47 877	48 957

Abbreviations: USG, Under-Secretary-General; ASG, Assistant Secretary-General.

* Step increment periodicity is two years.

Annex II

Salary scale for the Field Service category showing annual gross salaries and net equivalents after application of staff assessment

Effective 1 January 2017

(United States dollars)

		Steps												
Level		*I*	*II*	*III*	*IV*	*V*	*VI*	*VII*	*VIII*	*IX*	*X*	*XI*	*XII*	*XIII*
									*	*	*	*	*	*
FS-7	Gross	87 811	89 946	92 079	94 203	96 333	98 462	100 646	102 954	105 270	107 581	109 896	112 211	114 527
	Net	70 236	71 859	73 480	75 094	76 713	78 331	79 952	81 568	83 189	84 807	86 427	88 048	89 669
									*	*	*	*	*	*
FS-6	Gross	72 961	74 917	76 880	78 836	80 791	82 749	84 711	86 676	88 630	90 588	92 550	94 507	96 463
	Net	58 950	60 437	61 929	63 415	64 901	66 389	67 880	69 374	70 859	72 347	73 838	75 325	76 812
									*	*	*	*	*	*
FS-5	Gross	62 686	64 354	66 025	67 693	69 368	71 039	72 713	74 383	76 058	77 729	79 400	81 072	82 739
	Net	51 141	52 409	53 679	54 947	56 220	57 490	58 762	60 031	61 304	62 574	63 844	65 115	66 382
									*	*	*	*	*	*
FS-4	Gross	54 875	56 268	57 655	59 039	60 429	61 813	63 199	64 591	65 976	67 364	68 753	70 095	71 528
	Net	45 205	46 264	47 318	48 370	49 426	50 478	51 531	52 589	53 642	54 697	55 752	56 772	57 861
									*	*	*	*	*	*
FS-3	Gross	48 217	49 302	50 413	51 592	52 770	53 954	55 132	56 312	57 495	58 667	59 847	61 029	62 212
	Net	40 020	40 921	41 814	42 710	43 605	44 505	45 400	46 297	47 196	48 087	48 984	49 882	50 781
									*	*	*	*	*	*
FS-2	Gross	42 839	43 793	44 751	45 702	46 658	47 611	48 524	49 520	50 521	51 562	52 603	53 642	54 682
	Net	35 556	36 348	37 143	37 933	38 726	39 517	40 275	41 102	41 896	42 687	43 478	44 268	45 058
									*	*	*	*	*	*
FS-1	Gross	38 136	38 976	39 812	40 652	41 489	42 334	43 172	44 008	44 849	45 687	46 524	47 361	48 199
	Net	31 653	32 350	33 044	33 741	34 436	35 137	35 833	36 527	37 225	37 920	38 615	39 310	40 005

* Step increment periodicity is two years.

Annex III

Step conversion procedures

Table 1

Step conversion for the Professional and higher categories

Level	Current step	Unified scale D	Unified scale S	Level	Current step	Unified scale D	Unified scale S	Level	Current step	Unified scale D	Unified scale S	Level	Current step	Unified scale D	Unified scale S
P-1	1	4	4	P-2	11	13	13	P-4	4	4	4	P-5	9	9	8
P-1	2	5	5	P-2	12	98[a]	98[a]	P-4	5	5	5	P-5	10	10	9
P-1	3	6	6	P-3	1	1	1	P-4	6	6	6	P-5	11	11	10
P-1	4	7	7	P-3	2	2	2	P-4	7	7	7	P-5	12	12	11
P-1	5	8	8	P-3	3	3	3	P-4	8	8	8	P-5	13	13	12
P-1	6	9	9	P-3	4	4	4	P-4	9	9	9	D-1	1	3	2
P-1	7	11	10	P-3	5	5	5	P-4	10	10	10	D-1	2	4	3
P-1	8	12	11	P-3	6	6	6	P-4	11	11	11	D-1	3	5	4
P-1	9	13	13	P-3	7	7	7	P-4	12	12	11	D-1	4	6	5
P-1	10	98[a]	98[a]	P-3	8	8	8	P-4	13	13	12	D-1	5	7	6
P-2	1	3	3	P-3	9	9	9	P-4	14	98[a]	13	D-1	6	8	7
P-2	2	4	4	P-3	10	10	10	P-4	15	99[a]	98[a]	D-1	7	9	8
P-2	3	5	5	P-3	11	11	11	P-5	1	1	1	D-1	8	10	9
P-2	4	6	6	P-3	12	12	12	P-5	2	2	2	D-1	9	11	10
P-2	5	7	7	P-3	13	13	13	P-5	3	3	3	D-2	1	2	1
P-2	6	8	8	P-3	14	98[a]	98[a]	P-5	4	4	4	D-2	2	3	2
P-2	7	9	9	P-3	15	99[a]	99[a]	P-5	5	5	4	D-2	3	4	3
P-2	8	10	10	P-4	1	1	1	P-5	6	6	5	D-2	4	5	4
P-2	9	11	11	P-4	2	2	2	P-5	7	7	6	D-2	5	6	5
P-2	10	12	12	P-4	3	3	3	P-5	8	8	7	D-2	6	7	6

[a] Steps 98 and 99 correspond to pay protection measures 1 and 2 respectively and apply to staff whose salaries before conversion were higher than those at the maximum steps of their grades on the unified salary scale.

Table 2
Step conversion for the Field Service category

Level	Current step	Unified scale D	Unified scale S	Level	Current step	Unified scale D	Unified scale S	Level	Current step	Unified scale D	Unified scale S	Level	Current step	Unified scale D	Unified scale S
FS-1	1	I	II	FS-3	1	1	1	FS-4	8	8	8	FS-6	2	2	2
FS-1	2	2	3	FS-3	2	2	2	FS-4	9	9	9	FS-6	3	3	3
FS-1	3	3	4	FS-3	3	3	3	FS-4	10	10	10	FS-6	4	4	4
FS-1	4	4	5	FS-3	4	4	4	FS-4	11	11	11	FS-6	5	5	5
FS-1	5	5	6	FS-3	5	5	5	FS-4	12	12	12	FS-6	6	6	6
FS-1	6	6	7	FS-3	6	6	6	FS-4	13	13	13	FS-6	7	7	7
FS-1	7	7	8	FS-3	7	7	7	FS-4	14	98[a]	98[a]	FS-6	8	8	8
FS-1	8	8	9	FS-3	8	8	8	FS-4	15	99[a]	99[a]	FS-6	9	9	9
FS-1	9	9	10	FS-3	9	9	9	FS-5	1	1	1	FS-6	10	10	10
FS-1	10	10	11	FS-3	10	10	10	FS-5	2	2	2	FS-6	11	11	11
FS-2	1	1	2	FS-3	11	11	11	FS-5	3	3	3	FS-6	12	12	12
FS-2	2	2	3	FS-3	12	12	12	FS-5	4	4	4	FS-7	1	1	1
FS-2	3	3	4	FS-3	13	13	13	FS-5	5	5	5	FS-7	2	2	2
FS-2	4	4	5	FS-3	14	98[a]	98[a]	FS-5	6	6	6	FS-7	3	3	3
FS-2	5	5	5	FS-3	15	99[a]	99[a]	FS-5	7	7	7	FS-7	4	4	4
FS-2	6	6	6	FS-4	1	1	1	FS-5	8	8	8	FS-7	5	5	5
FS-2	7	7	7	FS-4	2	2	2	FS-5	9	9	9	FS-7	6	6	6
FS-2	8	8	8	FS-4	3	3	3	FS-5	10	10	10	FS-7	7	7	7
FS-2	9	9	9	FS-4	4	4	4	FS-5	11	11	11	FS-7	8	8	8
FS-2	10	10	10	FS-4	5	5	5	FS-5	12	12	12	FS-7	9	9	9
FS-2	11	11	11	FS-4	6	6	6	FS-5	13	13	13	FS-7	10	10	10
FS-2	12	12	12	FS-4	7	7	7	FS-6	1	1	1	FS-7	11	11	11
												FS-7	12	12	12

[a] Steps 98 and 99 correspond to pay protection measures 1 and 2 respectively and apply to staff whose salaries before conversion were higher than those at the maximum steps of their grades on the unified salary scale.

Annex IV

Pay protection measures for staff whose salaries are higher than the maximum salaries on the base/floor salary scales, with effect from 1 January 2017, showing annual gross salaries and net equivalents after application of staff assessment

Effective 1 January 2017

(United States dollars)

Level		*Pay protection measure 1*	*Pay protection measure 2*
P-4	Gross	115 899	118 096
	Net	90 629	92 167
P-3	Gross	96 812	98 684
	Net	77 077	78 500
P-2	Gross	77 721	–
	Net	62 568	–
P-1	Gross	61 233	–
	Net	50 037	–
FS-4	Gross	72 914	74 299
	Net	58 915	59 967
FS-3	Gross	63 391	64 568
	Net	51 677	52 572

Annex V

Pensionable remuneration

Pensionable remuneration for staff in the Professional and higher categories

Effective 1 January 2017

(United States dollars)

	Steps												
Level	*I*	*II*	*III*	*IV*	*V*	*VI*	*VII*	*VIII*	*IX*	*X*	*XI*	*XII*	*XIII*
USG	301 443	–	–	–	–	–	–	–	–	–	–	–	–
ASG	278 617	–	–	–	–	–	–	–	–	–	–	–	–
D-2	226 417	231 676	236 943	242 208	247 468	252 732	257 995	263 258	268 520	273 781	–	–	–
D-1	201 410	205 868	210 577	214 896	219 215	223 524	227 842	232 374	237 003	241 629	246 248	250 418	254 870
P-5	175 226	178 897	182 568	186 245	189 915	193 588	197 258	200 934	204 605	208 278	211 951	215 632	219 569
P-4	143 031	146 571	150 103	153 637	157 180	160 711	164 248	167 788	171 321	174 854	178 387	181 935	185 465
P-3	117 554	120 559	123 558	126 554	129 559	132 557	135 557	138 562	141 702	144 985	148 264	151 543	154 825
P-2	91 077	93 761	96 441	99 131	101 810	104 495	107 179	109 862	112 545	115 226	117 913	120 597	123 276
P-1	69 933	72 211	74 489	76 766	79 044	81 322	83 600	85 878	88 156	90 434	92 711	94 989	97 267

Abbreviations: USG, Under-Secretary-General; ASG, Assistant Secretary-General.

Pensionable remuneration for staff in the Field Service category

Effective 1 January 2017

(United States dollars)

	Steps												
Level	*I*	*II*	*III*	*IV*	*V*	*VI*	*VII*	*VIII*	*IX*	*X*	*XI*	*XII*	*XIII*
FS-7	142 245	145 982	149 721	153 451	157 189	160 711	164 668	168 401	172 138	175 874	179 611	183 352	187 086
FS-6	118 331	121 471	124 617	127 749	130 890	134 032	137 166	140 340	143 765	147 199	150 634	154 060	156 877
FS-5	101 866	104 538	107 220	109 899	112 580	115 255	117 937	120 614	123 297	125 975	128 655	131 330	134 011
FS-4	89 354	91 581	93 802	96 026	98 247	100 472	102 694	104 922	107 141	109 366	111 589	113 738	116 034
FS-3	78 415	80 310	82 201	84 093	85 977	87 873	89 766	91 651	93 546	95 425	97 319	99 210	101 107
FS-2	69 085	70 674	72 350	74 018	75 688	77 356	78 954	80 696	82 366	84 042	85 709	87 378	89 027
FS-1	61 494	62 850	64 204	65 552	66 903	68 263	69 618	71 053	72 522	73 985	75 236	76 614	77 992

Pensionable remuneration for staff members subject to pay protection measures

Effective 1 January 2017

(United States dollars)

Level	*Pay protection measure 1*	*Pay protection measure 2*
P-4	189 002	192 540
P-3	158 104	161 384
P-2	125 962	–
P-1	98 313	–
FS-4	118 259	120 481
FS-3	102 993	104 888

United Nations ST/IC/2017/4

Secretariat

12 January 2017

English only

Information circular*

To: Staff members who are liable to pay income taxes to United States tax authorities on United Nations salaries and emoluments

From: The Controller

Subject: **Payment of 2016 income taxes**

Deadlines for submission of requests for reimbursement of 2016 taxes

Staff serving in the United States: 1 March 2017

Staff serving elsewhere: 3 April 2017

- **Copies of tax returns and related United Nations forms must be received by the Income Tax Unit of the Accounts Division by the above dates.**
- **Mail your submission by regular mail or special courier (e.g., DHL, TNT, FedEx, UPS) to the address indicated below.**
- **In-person submission may be made from 9 a.m. to 5 p.m. at the address noted below.**

Inquiries

United Nations
Income Tax Unit, Accounts Division, Room FF-300
304 East 45th Street, New York, NY 10017
E-mail: tax@un.org (preferred method of communication)
Fax: 917-367-1997
Website: www.un.org/tax

In person:

3 to 18 April 2017: 9 a.m. to 5 p.m.

At all other times:

Monday-Tuesday	1 p.m. to 4 p.m.
Wednesday	9.30 a.m. to 4 p.m.
Thursday-Friday	1 p.m. to 4 p.m.

- See "Announcements" on page 2.
- See "Frequently asked questions" on page 5.
- Use the checklist on page 41 to verify the completeness of your submission.

* Expiration date of the present circular: 31 December 2017.

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Note

The present information circular contains important information about the reimbursement of income taxes by the United Nations. Read it carefully, and be sure that anyone who assists you in the preparation of your tax returns reads it also. You will be required to certify as to the accuracy of statements made in your request for reimbursement and to give consent to the Organization to obtain certain verifications directly from the Internal Revenue Service (IRS). This is explained fully in paragraphs 5 to 8. Please note in particular paragraph 7, which defines your responsibility for informing the Organization of any change in your tax liability or filing of amended tax returns for any reason.

Tax advice and tax forms: Staff members of the Income Tax Unit are not permitted to provide tax advice to staff members or to assist in the preparation of tax returns. Staff members who need detailed tax advice and/or tax forms should refer to the www.un.org/tax website, which includes quick links to the Internet sites for IRS and state help services.

Announcements

- **United States income tax briefing sessions** will be conducted in February 2017. Dates and venues will be announced through a broadcast message.
- **Self-employment tax**. All United States staff members who are liable to pay their share of self-employment tax on United Nations earnings are encouraged to enrol with the IRS Electronic Federal Tax Payment System (EFTPS) for their quarterly share of self-employment and other tax payments to the IRS. For 2016, the employee portion of the Social Security is equal to its previous rate of 6.2 per cent of wages, up to a maximum wage base of $118,500, and the Medicare tax rate remains 1.45 per cent on all wages. The Social Security tax for 2017 will remain unchanged. The self-employment tax rate for 2017 is as follows:
  - Employee portion: **6.2 per cent** of wage earnings, up to the maximum wage base of $127,200;
  - Employer portion: **6.2 per cent** of wage earnings, up to the maximum wage base of $127,200.
- The Medicare tax rate is 1.45 per cent each for the employee and the employer. There is no wage base limit for Medicare tax. There will be an additional Medicare tax of 0.9 per cent for employees if wages are or exceed $250,000 for a married individual filing a joint return, $125,000 for a married individual filing a separate return, and $200,000 for all others.
- **Statement of taxable earnings**: United States taxpaying staff members' statements of taxable earnings will be sent to their individual e-mail addresses on record in the tax system. Staff members should contact the Income Tax Unit if they have not received their 2016 statements of taxable earnings by e-mail by 7 February 2017.

- **Staff members who have been assigned to serve in United Nations offices outside the United States during 2015, 2016 or 2017 should refer to IRS publication 54, the instructions for form 2555 and the special provisions and procedures specified in paragraphs 65 to 87 of the present information circular.**
- Please visit the enhanced website **www.un.org/tax**, which contains useful information to help one better understand the United Nations tax system.

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Most frequently asked questions on income taxes in the United Nations

The answers to the following most frequently asked questions are explained in detail in sections I to VII of the present information circular. Please note that this is not an exhaustive list and therefore should not be used in lieu of the entire information circular.

1. What is the main purpose of the United Nations tax reimbursement system?

The United States does not exempt the United Nations earnings of its taxpayers from taxes. The purpose of the reimbursement system is to place United Nations staff members subject to taxation in the position in which they would have been if their official emoluments were not taxed. Hence, it is intended neither to provide a benefit, nor to place the staff member at a disadvantage, in relation to other United Nations staff members who are not required to pay taxes to a Member State on their United Nations emoluments (see sect. I, paras. 3 and 4).

2. What is staff assessment, and how is it related to income taxes?

Staff assessment is **not** a withholding tax. It is an amount deducted from all United Nations staff members' gross pay according to the United Nations Staff Regulations and Rules, regardless of their nationality. As staff assessment is not a withholding tax, it cannot be reimbursed to staff members under any circumstances and it **cannot** be claimed as a deduction on United States income tax returns.

Staff assessment deductions are credited to the Tax Equalization Fund. Those Member States that do not impose income tax on United Nations earnings receive a portion of the Tax Equalization Fund as an offset against their assessments for the United Nations regular budget, peacekeeping and tribunal budgets. When staff members have to pay national income taxes on their United Nations earnings, they are reimbursed from the Tax Equalization Fund irrespective of the total amount of staff assessment deducted from their salaries.

3. Who is subject to United States income taxation on United Nations earnings?

United States citizens and permanent residents who have signed the "Waiver of rights, privileges, exemptions and immunities" (the waiver) are subject to United States income tax on their United Nations earnings (see sect. I, para. 1). In addition, United States citizens serving in the United States are also subject to self-employment tax on their United Nations earnings. The United Nations reimburses those staff members who have to pay the United States income taxes due on their United Nations earnings as well as 6.2 per cent out of a total 12.4 per cent of the Social Security tax portion and 1.45 per cent out of a total 2.9 per cent of the Medicare tax portion of the related self-employment taxes payable by United States citizens.

4. Who has to pay self-employment tax, and what is a staff member's share?

According to United States law, it is mandatory that all United States citizens serving in the United States pay self-employment tax on their United Nations earnings. United States citizens serving abroad who spend time on official duty in the United States are also subject to self-employment tax on the earnings for the

period worked in the United States. For 2016, the Social Security tax rate is 12.4 per cent of the Social Security wage base plus a Medicare tax rate of 2.9 per cent on all wages. The staff member will pay 6.2 per cent for Social Security tax and 1.45 per cent for Medicare tax. The Social Security wage base was $118,500 for 2016 and increased to $127,200 in 2017.

There is an additional Medicare tax of 0.9 per cent for employees with earnings over $250,000 for a married individual filing a joint return, $125,000 for a married individual filing a separate return, and $200,000 for all others. The United Nations will normally reimburse one half of the self-employment tax due on United Nations taxable earnings as calculated on IRS schedule SE; a United States taxpaying staff member has to pay the other half. Additional Medicare tax (0.9 per cent), if applicable, is fully payable by the employee.

5. How does a staff member request (a) income tax advances and/or (b) income tax reimbursement from the United Nations?

(a) To request income tax advances, a staff member subject to income taxation should complete United Nations form F.65 and submit it, together with a copy of his/her personnel action form, to the Income Tax Unit (see paras. 5 (b)-7). United States permanent residents should also provide the personnel action form reflecting the date when they signed the waiver;

(b) To request tax reimbursement, a staff member must submit a photocopy of his/her complete set of income tax returns together with properly completed forms F.65, F.65/A (if applicable) and F.243 to the Income Tax Unit. Staff members who have received tax advances must submit annual requests for tax reimbursement within the deadline for submission.

6. What are the deadlines for submitting requests for income tax reimbursements to the United Nations and filing with United States tax authorities?

The deadlines for the submission of requests for 2016 income tax reimbursement to the United Nations are 1 March 2017 for staff serving in the United States and 3 April 2017 for staff serving elsewhere. The Income Tax Unit must receive the requests by these deadlines to allow adequate time for processing and reimbursement before the actual filing deadline with the tax authorities. The deadlines for filing 2016 income tax returns with the tax authorities are 18 April 2017 for taxpayers in the United States and 15 June 2017 for overseas taxpayers. Requests for income tax reimbursement submitted after the submission deadlines are handled on a first-come, first-served basis. It should be noted that there is a one-year limitation on filing a claim for tax reimbursement (see para. 20).

7. How does the United Nations calculate income tax reimbursements due to staff members?

Income tax reimbursements are made for the tax attributable to United Nations salary and emoluments. This tax is considered to be the difference between (a) the actual total tax payable for the year as shown in the copies of the tax return with the United Nations income (as shown on his/her statement of taxable earnings) **included**; and (b) the tax that would be payable if United Nations income were **excluded** from total income. Both calculations use the **actual** income, loss, adjustments to income, total deductions and exemptions claimed by the staff

member on his/her tax returns to arrive at the taxable income. The actual total tax payable in (a) is calculated by using the actual income, loss, adjustments to income, total deductions and exemptions claimed by the staff member on his/her tax returns. The tax that is payable if United Nations income is excluded in (b) is calculated by using the deductions and exemptions claimed by the staff member on his/her actual tax returns (see para. 27). To illustrate the United Nations income tax reimbursement, assume that a staff member and his/her spouse working outside the United Nations who filed as married filing jointly for 2016 had the following federal taxable income and were not subject to self-employment tax (amounts in United States dollars):

Note: Phased-out exemptions and limitations of itemized deductions that may result from inclusion of United Nations earnings are not claimable. Premium, additional child and other tax credits (under "payments" on the second page of IRS form 1040) for which a staff member may be eligible on the basis of non-United Nations earnings alone, but for which a staff member is not eligible on the basis of actual total income, including United Nations earnings, are also not claimable.

(i) Actual total tax payable on return		
United Nations earnings	73,000	
Non-United Nations ordinary income	40,300	
Less: Deductions	(12,600)	
Less: Exemptions (4,050 x 2)	(8,100)	
Taxable income	**92,600**	
Federal tax	**14, 692**	**(A)**
(ii) Tax payable without United Nations income		
Non-United Nations ordinary income	40,300	
Less: Deductions	(12,600)	
Less: Exemptions (4,050 x 2)	(8,100)	
Taxable income	**19,600**	
Federal tax	**2,013**	**(B)**
United Nations federal income tax reimbursement =	(A) - (B)	
=	14,692 - 2,013	
=	**12,679**	

8. What are estimated tax payments for?

The United Nations does not have a tax withholding system. Staff members who are liable to pay federal, state or municipal income taxes for 2017 are required to file, by 18 April 2017, a declaration of estimated tax on their estimated 2017 income, including salary and emoluments to be received from the United Nations. In order to avoid the penalty for underpayment of estimated taxes for 2017, staff members, in most circumstances, will be required to pay in four equal instalments as estimates of their 2017 federal tax the lesser of: (a) 100 per cent of their actual 2016 tax liability (including the self-employment tax); or (b) 90 per cent of their estimated 2017 tax liability (including the self-employment tax), due on 18 April 2017, 15 June 2017, 15 September 2017 and 15 January 2018.

Federal and New York state tax advances are paid directly to the IRS and New York State by the United Nations for crediting to the taxpayer's individual account as estimated tax payments. In exceptional cases where electronic payments are not possible, tax advance cheques payable to the tax authorities may be issued.

Any advance for Washington, D.C., Virginia or Maryland state estimated taxes will be made by cheque payable to staff members, who should either endorse the cheques and send them promptly to the appropriate state tax authority or deposit the cheques into their personal bank accounts and issue their own cheques to pay for the estimated tax.

It is the responsibility of staff members to include on their estimated tax forms their share of self-employment tax, if applicable, and estimates of additional taxable income from sources other than the United Nations and to pay the estimated tax due thereon.

Note: High-income group taxpayers may be required to pay Net Investment Income Tax. This tax is the staff member's responsibility (for details please visit the IRS website or consult with a tax accountant).

9. What should a staff member do with United Nations tax cheques payable to the tax authorities?

A staff member should forward any United Nations tax cheques made payable to the respective tax authorities to the appropriate addresses of the tax authorities. A staff member **should not**, under any circumstances, **cash or deposit** any United Nations tax cheques payable to the tax authority into his/her bank account.

10. What happens if the staff member pays the balance due before receiving United Nations tax cheques?

If a staff member pays the balance due before receiving United Nations tax cheques, he/she should return to the Income Tax Unit the United Nations cheques payable to the tax authorities, together with proof that he/she paid the tax authorities (such as copies of his/her cancelled personal cheques). The Tax Unit will then reissue the United Nations tax cheques to his/her name. At times, tax reimbursement cheques made directly payable to a staff member may also be issued when the amount that a staff member paid to the IRS is larger than the total tax due on his/her outside income. Only tax cheques issued with the staff member's name as the sole payee may be cashed or deposited into his/her bank account.

11. Who gets the tax refund that a staff member receives from the tax authorities?

Entitlement to tax refunds is dependent upon who overpays the tax authorities. A staff member may retain the tax refund that he/she receives from the tax authorities if he/she has more withholding tax on his/her non-United Nations income than his/her tax liabilities or if he/she overpays the tax authorities on the non-United Nations earnings. If the United Nations overpays the estimated income tax advances related to a staff member, the overpayment amount will be indicated on a transmittal statement to the staff member after the staff member's income tax reimbursement claim is settled. The United Nations treats these overpayments as prepayments of tax advances for the subsequent year. Staff members who continue to be subject to United States income taxes on the United Nations earnings should indicate on their tax returns that tax overpayment should be applied to the following year's estimated

taxes. Separated staff members should return the United Nations portion of tax refunds to the Organization.

12. Who pays the penalties and interest imposed by tax authorities?

As the responsibility for filing complete, correct and timely tax returns is that of the individual taxpayer, the United Nations will not reimburse staff members for penalties and/or interest imposed by tax authorities on their United Nations earnings except if: (a) the delays are attributable to the Organization; or (b) penalties or interest are the result of written instructions given by the United Nations. Under certain conditions, staff members serving outside the United States may also be reimbursed for penalties and interest (see para. 68). The United Nations **will not** pay any late filing penalties under any circumstances. Staff members are, therefore, advised to file the appropriate extension forms with tax authorities before the deadline for filing.

13. What action is taken by the United Nations Income Tax Unit if a staff member makes an error in his/her tax returns?

If the Income Tax Unit, in the course of processing a staff member's request for reimbursements, determines that there is an error, it will issue to the staff member a written notice of corrections to be made to the tax return(s) by the staff member. Staff members are required to acknowledge and certify that they have made the appropriate changes on their tax returns submitted to the tax authorities, and to return the certified correction notification, together with a copy of the corrected tax forms, to the Income Tax Unit. Staff members **should not**, however, rely on the Income Tax Unit to detect errors. They remain fully responsible for filing correct returns with the tax authorities.

It should be noted that by completing United Nations form F.243 (Consent for the Internal Revenue Service to disclose tax return information to the United Nations), a staff member authorizes the IRS to disclose to the United Nations tax information and estimated tax payments regarding his/her federal income tax account(s) for the particular tax years if and when the United Nations requests this information. The tax information is used only to ascertain that the staff member who submits photocopies of his/her income tax returns to the Income Tax Unit also files the same income tax returns with the IRS. It does not imply that the staff member's federal income tax returns are completely correct and accepted by the IRS. Nor does it imply that the United Nations is obligated to verify the validity of each claim submitted to the Income Tax Unit with the tax authorities.

14. Under what circumstances can a married staff member file separately?

Generally, if a married staff member is not receiving dependency benefits for his/her spouse, he or she can elect to file separately. If the staff member uses itemized deductions that are less than the standard deduction, the United Nations will calculate the reimbursement using the standard deduction. If a staff member files separately while receiving dependency benefits for his/her spouse, the United Nations reimbursement of income taxes will be calculated as if he/she is filing a joint return with the spouse (see para. 12).

15. Does a staff member have to claim dependants for whom he or she receives dependency benefits from the United Nations?

A staff member who has received United Nations dependency benefits for his/her spouse, children or relatives residing in the United States is required to claim the appropriate exemptions for the dependants, or provide acceptable written explanation as to the reason for not doing so (see para. 14).

16. Should a staff member submit a copy of his/her income tax return to the United Nations Income Tax Unit if he or she is stationed abroad and does not have any federal tax due in respect of United Nations earnings?

It is advisable for the staff member to submit a photocopy of his/her income tax return to the Income Tax Unit, even if he/she fully qualifies under the foreign earned income exclusion (FEIE) and may not have any tax liabilities. It provides a continuous record for his/her tax file, and, in instances of subsequent amendments, he/she can submit an amended return to the Income Tax Unit for reimbursement.

17. How does one enrol with EFTPS? What information needs to be communicated to the Income Tax Unit?

Forms and instructions for enrolling with EFTPS are available online at www.eftps.gov. A copy of the EFTPS enrolment status letter that contains the PIN must be provided to the Income Tax Unit (PIN may be blacked out).

18. Can the Income Tax Unit prepare my tax return or provide tax/financial advice?

Staff members of the Income Tax Unit are not permitted to provide tax advice to staff members or to assist in the preparation of tax returns. As the individual taxpayer remains fully responsible for filing correct returns with the tax authorities, he/she should not rely on the Income Tax Unit to detect errors. The United Nations cannot (a) provide advice or assistance to staff members on tax matters other than in relation to the treatment of taxable United Nations earnings included in the statement of taxable earnings; or (b) contact tax authorities on a staff member's behalf.

19. May I receive a copy of my tax return?

Regrettably, the Income Tax Unit is unable to provide a copy of either the tax claim or the correspondence with the tax authorities that has been submitted by the taxpayer. In this regard, it is expected that staff members will retain a copy of their tax returns, all correspondence with the tax authorities and the corresponding financial documents and records.

20. Do all staff members paying United States income tax receive estimated tax advances?

No estimated tax advances will be issued to staff members who are working under an initial appointment contract with the United Nations of less than six months' duration or under a WAE (when actually employed) contract. The United Nations will reimburse any penalty incurred by staff members related to underpayment of estimated taxes on such United Nations income.

21. I have refugee/political asylum status and a valid work permit but am not a permanent resident of the United States or a United States citizen. Should I pay tax on United Nations emoluments?

No. United Nations staff members who have employment authorization in the United States (a work permit) and who have refugee/political asylum status are exempt from income taxation by the United States on their United Nations earnings, as long as they have not been granted permanent residency status in the United States (alien registration card) and sign the waiver of rights, privileges, exemptions and immunities under the Convention on the Privileges and Immunities of the United Nations.

I. Introduction

1. A staff member who is a United States citizen or a permanent resident ("green card" holder) who has signed the "Waiver of rights, privileges, exemptions and immunities" (the waiver) is subject to income taxation by the United States on his or her earnings from the United Nations (see ST/AI/1998/1). According to the United States Immigration and Nationality Act of 1952, the waiver should be signed within 10 days of receiving notification of admission for permanent residence or joining the Organization. Staff members must obtain approval from their human resources office (Office of Human Resources Management, New York, for all United Nations staff members) in writing before signing the waiver. The main criterion of determination by the United Nations of entitlement to reimbursement of income taxes is the staff member's nationality and/or resident status registered with the United Nations, regardless of the staff member's official nationality. It is the staff member's **personal responsibility** to ascertain and meet his or her legal obligations, if any, arising under United States federal, state and municipal income tax laws.

2. A staff member who is liable for such taxes for 2016 and/or 2017 and who wishes to claim reimbursement from the United Nations may apply for reimbursement of such taxes in accordance with the procedures set out in the present information circular.

II. United Nations policies on income tax reimbursement

A. Rationale for reimbursement of taxes levied on United Nations income

3. Most Member States, by acceding to section 18 (b) of the Convention on the Privileges and Immunities of the United Nations, have exempted United Nations staff members from national taxation of their official emoluments. A few Member States have not done so, and staff members from those Member States may thus be required to pay taxes on their United Nations income. In the interest of equity, the General Assembly established a system to reimburse income taxes to those United Nations staff members who are required to pay taxes in respect of salaries or other emoluments that they receive from the United Nations.

4. The purpose of the United Nations income tax reimbursement system is to place United Nations staff members subject to taxation in the financial position in which they would find themselves if their United Nations remuneration were not taxed. It is not intended that the staff member should derive a benefit or be placed at a disadvantage vis-à-vis other United Nations staff members whose United Nations remunerations are not subject to taxation. The scope of the income tax reimbursement system is limited to the reimbursement of taxes actually paid or actually due to the United States tax authorities. The staff member is required to minimize his or her tax liability before requesting reimbursement from the Income Tax Unit. The tax liability taken into account by the Income Tax Unit is correspondingly limited to taxes paid or due when the staff member has fulfilled this obligation. When a staff member's tax liability is reduced as a result of the application of credits, deductions or exemptions, the staff member cannot claim and will not be reimbursed for any amount in excess of his or her actual net tax liability, regardless of the source of earnings — United Nations or external to the United

Nations — with which the credits, deductions or exemptions are associated. The copy of the tax return submitted to the Income Tax Unit must be a copy of the tax return actually filed with the United States tax authorities. United Nations staff regulation 3.3 (f) (i) stipulates that in no case shall the reimbursement by the United Nations exceed the final income taxes actually paid and payable in respect of a staff member's United Nations income.

B. Requirements for applications for reimbursement or for advances to pay estimated taxes

5. Staff members must submit to the Income Tax Unit, Room FF-300, the following:

(a) **For reimbursement of 2016 federal, state or municipal taxes:**

(i) A request for settlement of income taxes (United Nations form F.65 plus form F.65/A, if applicable);

(ii) A consent for the IRS to disclose certain tax return information to the United Nations (United Nations form F.243);

(iii) True, complete and signed copies of the relevant income tax returns and supporting information for the tax year for which reimbursement is requested, including a copy of the statement of taxable earnings;

(iv) For states other than New York, New Jersey, Connecticut, Maryland and Virginia and for Washington, D.C., or for municipal authorities other than New York City or Yonkers, the tax rates and relevant instructions issued by the tax authority must be attached to the application;

(b) **For advances to pay 2017 estimated taxes:** a request for 2017 income tax advances (United Nations form F.65 plus form F.65/A, if applicable).

6. All applicable spaces on the forms F.65, F.65/A and F.243 must be filled in completely. The Income Tax Unit relies on such information, such as home address, e-mail address, office location and telephone extension, in order to facilitate communication with staff members. Information regarding form F.65 can be found at the back of the form that is included in the present ST/IC circular. Every United States taxpaying staff member is required to read it carefully for successful completion of the form. Instructions are also included at the beginning of forms F.65, F.65/A and F.243.

Form F.65

7. By submitting form F.65, staff members authorize the United Nations to make federal and state tax advance deposits on their behalf. In signing form F.65, staff members certify and undertake very specific obligations listed on the form as a condition of receiving reimbursements or advances. Failure to adhere to these obligations may result in: (a) suspension of issuance of further tax reimbursements; (b) recovery of amounts already advanced and/or paid; and (c) possible disciplinary action.

Form F.243

8. In completing and signing form F.243, a staff member consents to authorize the IRS to disclose certain tax information to the United Nations for verifying actual income taxes paid to the United States. This consent may be revoked within 75 days of signature; however, if consent is revoked, the staff member must immediately repay to the United Nations the entire amount of any tax reimbursements and advances for all the tax years to which the revocation applies. If repayment of any tax reimbursements and advances is not made promptly, these amounts may be deducted, pursuant to staff rule 3.18, from future payments by the Organization of salaries and other emoluments, including separation entitlements, and disciplinary action may also be taken as appropriate. Normally, the completion of one form F.243 at the time of application for reimbursement will be sufficient for the whole year; however, staff members may be required to complete and sign another form F.243 at any time during the year if the original form F.243 is not deemed acceptable by the IRS.

IRS requirements regarding form F.243

9. Form F.243 must be filed with no changes or alterations except as specified in the directions at the bottom of the form. The use of correction fluid or any subsequent corrections to form F.243 are not permitted. Form F.243 must be completed in ink and is not acceptable in pencil. Please adhere to the standard **American** dating format of **month/day/year**, e.g., 06/15/2017, and not the normal United Nations format, when completing form F.243. The IRS will not accept form F.243 if it does not follow the standard American dating format. If you are filing a joint return, your spouse's Social Security number must be on form F.243, whether your spouse is a staff member or not.

10. Any changes to form F.243 or non-adherence to the above requirements will result in rejection of the tax reimbursement claim and/or delays in the processing of the claim. In cases where a staff member has filed a claim for reimbursement of income taxes that must be returned by the Income Tax Unit because of an error or some other deficiency, the staff member will receive a notice of correction/rejection. If the staff member fails to respond to the notice of correction/rejection in a timely manner, there may be substantial delays in processing the reimbursement request, for which the United Nations will not accept any responsibility.

C. Obligation to minimize tax liability

11. In order to minimize the burden on the Tax Equalization Fund, of which the Secretary-General is the trustee, and on voluntary funds from which tax reimbursements may be made, a staff member claiming reimbursement is required to make maximum use of all adjustments to income, deductions and exemptions in order to minimize his or her tax liability. In claiming a reimbursement from the United Nations in form F.65, a staff member, inter alia, certifies and agrees that he or she will minimize his or her taxes.

12. For married staff members, the filing of joint tax returns in most cases results in a lower tax liability both for the staff member and for the United Nations. Married staff members who are both United States taxpayers must use "married filing jointly" status when filing their 2016 income tax returns. In addition, staff members who receive dependency benefits from the United Nations for their spouse must also file

jointly. If (a) tax return(s) with filing status other than "married filing jointly" is/are submitted by a staff member in receipt of dependency benefits for a spouse, the final reimbursement of income taxes will be calculated using the greater of the standard deduction for married filing jointly for the tax year in question or the actual amount of the itemized deduction claimed. The "married filing jointly" tax rate will be used to calculate the taxes due. Filing of joint federal returns by citizens and resident aliens with spouses who are non-resident aliens but have tax identification numbers is permitted. New York state income tax laws require that taxpayers who file joint federal returns must, with very few exceptions, file joint New York state returns.

13. Staff members are required to claim itemized deductions if these would exceed the standard deductions allowable. Staff members should refer to the specific instructions issued by the tax authorities for items of deductions allowed. If a staff member does not claim itemized deductions and it is determined by the United Nations that itemizing deductions would result in a lower tax, the tax returns will be rejected as **incomplete**, and he or she will be required to resubmit the corrected returns with an itemized deduction schedule.

14. Staff members who have received United Nations dependency benefits for their relatives residing in the United States are required to claim the appropriate exemptions for the dependants, or provide an acceptable written explanation along with the tax reimbursement claim as to the reason for not doing so. Staff members can claim personal exemption for their non-resident alien spouse, provided the spouse has an individual taxpayer identification number (ITIN) or a Social Security number and does not have a gross income for United States tax purposes as per IRS publication 519.

D. Issuance of tax cheques by the United Nations

15. For those not enrolled in EFTPS, cheques will be issued as the final settlement or as advances for federal or state or municipal income tax liabilities attributable to United Nations earnings, and the cheques are made payable to the income tax authority. The staff member must forward any such cheques immediately to the appropriate tax authority. Cheques payable to a tax authority must **never**, under any circumstances, be deposited into a personal account.

16. **Failure to forward cheques made payable to the tax authorities promptly to the appropriate tax authorities may result in the suspension of the issuance of future tax payments. Depositing a cheque made payable to a tax authority into a personal account may result in the suspension of the issuance of future tax payments, recovery of amounts already advanced and/or paid and possible disciplinary action.**

17. An exception to the United Nations procedure of issuing cheques payable to the tax authorities will be made only if the staff member provides proof that full payment of income tax settlements (except for the estimated tax advances for the current year) has already been made at the time the claim is submitted. Proof of payment means copies of both sides of cancelled cheques made payable to the tax authorities or certified transcripts of taxpayer accounts. When a staff member provides such proof of prior payment at the time of the submission of his or her claim, a cheque payable to the staff member will be issued. Any claims for reimbursement of income taxes that request a cheque made payable to the staff

member but do not provide acceptable proof of payment will not be honoured. Cheque(s) will be distributed through normal channels unless indicated otherwise in form F.65. If indicated otherwise in form F.65, the United Nations staff members who have access to Umoja Employee Self-Service must update their address in Umoja. In such cases, addresses of all other staff (e.g., staff of the United Nations Development Programme (UNDP), the World Health Organization (WHO), etc., and separated United Nations staff) will be updated in Umoja by the Income Tax Unit.

18. The tax authorities require each taxpayer to enter his or her Social Security number on each cheque so that the tax authority can credit the cheque to the correct account. Staff members should verify that the Social Security number printed on the face of each tax cheque is correct. Married staff members should always write their own Social Security number on any cheque issued by the United Nations and not the Social Security number of their spouse. Staff members are urged to keep a record of the number of each tax cheque received from the United Nations. Copies of cancelled cheques within three years from the dates of issuance can be obtained by providing the United Nations with the actual **cheque numbers**, together with an acceptable justification for the request.

19. Tax cheques are generally issued approximately two weeks before the estimated tax payment and annual tax filing due dates. Staff members who expect to be on official travel or leave on the date that tax cheques are expected to be issued should make prior arrangements with their executive officers, so that they can send their cheques to the appropriate tax authorities before the due date. It is not possible for the Income Tax Unit to accommodate requests for early issuance of cheques.

E. Limitation on retroactivity of claims for reimbursement of taxes

20. The reimbursement of income taxes shall be deemed to be claimable by staff members on the last date on which their return for a particular year must be filed with the tax authority, without any extension of time for filing other than the automatic extension for staff serving abroad. In accordance with staff rule 3.17 (ii), no claims for reimbursement of taxes will be entertained beyond one year after that date, unless the United Nations accepts that there are extenuating circumstances. In such cases, a staff member may request that the time limit in staff rule 3.17 (ii) be waived, and support such a request with a written explanation for the delay. Staff members will be required to submit sufficient documentary proof of the actual tax returns filed with the respective tax authorities.

F. Policy regarding interest and penalties imposed by tax authorities

21. As the responsibility for filing complete, correct and timely tax returns and estimated tax payments with any amounts due is that of the individual taxpayer, the United Nations will not reimburse staff members for interest or penalties imposed by tax authorities on their United Nations earnings. There are three exceptions to this rule. The United Nations may reimburse late-payment and/or underpayment interest and penalty charges that arise from: (a) delays or incorrect written instructions or incorrect earnings data that are acknowledged by the United Nations as being the responsibility of the Organization; (b) extensions for staff members serving the United Nations outside the United States; or (c) underpayment of tax advances by the United Nations under the provisions of paragraph 51 (c), (d) and (e)

below. The United Nations will not pay any late filing penalties under any circumstances.

G. Income tax assistance, inquiries and forms

22. Neither the United Nations nor the United Nations Joint Staff Pension Fund can (a) provide advice or assistance to staff members on tax matters other than in relation to the treatment of taxable United Nations earnings included in the statement of taxable earnings; or (b) communicate directly with tax authorities on a staff member's behalf. **Under the provisions of staff regulation 1.2, staff members are not permitted to provide assistance in income tax matters to other staff members for remuneration without the prior approval of the Secretary-General.**

23. Should advice be needed on aspects of income tax returns not related to the United Nations, staff members should consult the appropriate income tax authorities or tax preparation services. Staff members may wish to obtain a free copy of publication 17, entitled "Your Federal Income Tax (For Individuals)", which is issued annually by the IRS. Specific contact information on all general tax matters may be obtained by accessing the www.un.org/tax website.

24. Most forms required for the filing of federal and state returns are available from libraries, post offices and specialized government Internet sites. The Income Tax Unit will attempt to maintain a limited supply of a few basic forms outside room FF-300. These will be available to staff members on a first-come, first-served basis; however, most tax forms will have to be obtained directly from the appropriate tax authorities. Information about obtaining tax forms can be found by accessing the www.un.org/tax website.

H. Office to which settlement claims are to be submitted

25. All staff members requesting reimbursement of income taxes for the calendar year 2016 should submit completed applications to the Income Tax Unit of the Accounts Division, Room FF-300, and keep copies of their tax returns and related documents for their records. The Income Tax Unit does not keep copies of staff members' tax returns for more than seven years after their respective due dates for filing with the tax authorities. The client service area is open daily for income tax inquiries from 1 p.m. to 4 p.m., except on Wednesday, when it is open from 9.30 a.m. to 4 p.m. During the period from 3 to 18 April 2017, the client service area will be open for tax inquiries from 9 a.m. to 5 p.m. Inquiries may also be made by e-mail, the preferred method (tax@un.org), or by fax (917-367-1997). Staff members outside the United States who need more information or assistance may contact the Income Tax Unit by e-mail, fax or letter or may visit the Tax Unit website (www.un.org/tax).

III. Procedures for reimbursement of federal, state and municipal income taxes for calendar year 2016

A. Computation of reimbursement

26. The method of computing the federal, state and municipal taxes payable on United Nations earnings and, thus, the amount that the United Nations will reimburse to a staff member is as follows. The tax attributable to United Nations salary and emoluments is considered to be the **difference** between: (a) the total tax payable for the year as shown in the copies of the tax return submitted by the staff member with the United Nations income (as shown on the statement of taxable earnings) **included**; and (b) the tax that would be payable if United Nations income were **excluded** from total income. The taxable amount of pension withdrawal settlement shown on the statement of taxable earnings for staff members who joined the Organization after 31 December 1979 will be treated as non-United Nations income in accordance with General Assembly resolution 34/165 of 17 December 1979 (see para. 93 below).

27. Both calculations (a) and (b) in paragraph 26 above use the **actual** income, loss, adjustments to income, total deductions and exemptions claimed by the staff member on his or her tax return(s) to arrive at the taxable income. The limitation of exemption that results from including United Nations earnings in alternative minimum taxable income is taken into consideration for the calculation of reimbursement of alternative minimum tax. The adjustment to income for the United Nations reimbursement portion of the self-employment tax (see para. 60 below) is considered to be an adjustment to United Nations income to the extent that this self-employment tax is attributable to United Nations income. Additional deductions such as moving expenses may also reduce the United Nations income used in the calculation noted in paragraph 26 above. Effective from 2012, staff members are not required to use foreign tax credit to offset their tax liability attributable to United Nations income on their federal tax returns. However, if staff members claim the foreign tax credit as well as any other tax credits available on the actual tax returns with United Nations income, such as education credits, child tax credit, child and dependant care credit, elderly and disabled credit, New York City school tax credit and various state and city tax credits, all credits will be applied to reduce the total income tax liability without the United Nations income which do not affect the calculations noted in paragraph 26 above. In this regard, if a staff member claims a foreign tax credit to offset tax on United Nations income, he/she shall not be eligible to receive reimbursement against foreign tax credit applied to reduce the income tax on United Nations income. Additional Medicare tax and net investment income tax are employees' responsibility and are not reimbursed by the United Nations.

B. Statement of taxable earnings

28. A staff member who is subject to United States taxes will receive a detailed statement of his or her United Nations taxable earnings for 2016 through his/her e-mail address on record in the tax system. The statement will be issued by 31 January 2017.

29. A staff member who is required to file a United States federal income tax return and who was payrolled at any time in 2016 by the Economic Commission for

Africa, the Economic Commission for Latin America and the Caribbean, the Economic and Social Commission for Asia and the Pacific, the Economic and Social Commission for Western Asia, the United Nations Office at Nairobi, the United Nations Office at Geneva, the United Nations Office at Vienna, the Office of the United Nations High Commissioner for Refugees, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, UNDP, the United Nations Children's Fund, WHO, the Pan American Health Organization, the Organization for the Prohibition of Chemical Weapons or the International Tribunals and International Court of Justice in The Hague will also receive a statement of his/her United Nations taxable earnings directly from the Income Tax Unit through his/her e-mail address and may obtain a copy from the finance office at that location. Staff members who were on the payrolls of more than one office during 2016 should receive a separate statement of taxable earnings from each office. Their total United Nations taxable income is the sum total from all such statements.

30. Staff members should note that at the bottom of the statement of taxable earnings there is a paragraph explaining that, since remuneration from an international organization is not subject to withholding, the United Nations is exempt from issuing a wage and tax statement (IRS form W-2) per se. While it is not a requirement of the IRS or state/local tax authorities, staff members may wish to attach a copy of the United Nations statement of taxable earnings to the income tax returns that they file with the appropriate tax authorities. A copy of the statement(s) of taxable earnings must be attached to the copy of the returns included with the request for reimbursement of taxes.

31. The following types of payments made by the United Nations to staff members during the calendar year 2016 are included in the statement of taxable earnings for 2016:

(a) Gross salary (before the deduction of staff assessment);

(b) Overtime, compensatory time and night differential;

(c) Post adjustment;

(d) Dependency allowance;

(e) Language allowance;

(f) Mobility and hardship allowance (including hazard pay and/or non-family hardship element and/or danger pay, where applicable);

(g) Representation allowance;

(h) Education grant;

(i) Assignment grant;

(j) Travel on appointment and/or separation;

(k) Removal of personal household effects and goods;

(l) Home leave travel;

(m) Rental subsidy;

(n) Termination indemnity and compensation in lieu of notice;

(o) Commutation of accrued annual leave paid at separation;

(p) Family visit travel;

(q) Repatriation grant;

(r) Death benefits;

(s) Education grant travel;

(t) Travel time;

(u) Recruitment allowance;

(v) Relocation grant;

(w) Personal Transitional Allowance.

The taxable portion of a partial or full distribution received from the United Nations Joint Staff Pension Fund (see paras. 91-93 below), along with any other taxable separation payments, will also be included in the statement; however, the taxable amount of the pension distribution is not considered as United Nations income eligible for tax reimbursement for those staff members who joined the Organization after 31 December 1979. United Nations daily subsistence allowance (DSA) on official travel and mission subsistence allowance (MSA) are not taxable earnings. However, DSA as part of assignment grant, relocation grant, medical and security evacuation, home leave and family visit travel is taxable income. The value of the cost of an air ticket provided by the Organization (in the form of ticket) in connection with initial and repatriation travel is not taxable income.

32. The total of all types of payments shown on the statement of taxable earnings is the amount that will be reported directly by the United Nations to the IRS and is the amount that should be reflected on the staff member's income tax returns. Every possible effort will be made to ensure that all taxable income items have been included in the statement of taxable earnings. Even if some items have been omitted or reported incorrectly, it remains the responsibility of the staff member to include all taxable items on his or her tax return and to inform the Income Tax Unit and the finance office issuing the statement of taxable earnings of any item omitted from or reported incorrectly on the statement of taxable earnings by 10 February 2017. United States tax-paying staff members who have not received their 2016 statements of taxable earnings by 7 February 2017 should contact the Income Tax Unit.

33. **United Nations emoluments are considered wages or earnings from employment, and must be reported as such on line 7 of IRS form 1040, "Wages, salaries, tips, etc."**. United Nations earnings are not business income and should not be reported on IRS schedule C. Any claims for reimbursement using schedule C to report United Nations earnings subject to income taxes will be returned to the staff member for correction.

C. Social Security numbers or individual taxpayer identification numbers

34. The IRS, in connection with the operation of its automatic data-processing program, requires that taxpayers indicate their Social Security number or ITIN on their tax returns for use as a taxpayer account number. Under the Internal Revenue Code, a penalty may be imposed for failure to supply an account or identification

number, unless the taxpayer can show that the failure was attributable to reasonable causes.

35. Staff members who are liable to pay United States federal income tax should obtain a Social Security number or ITIN, even if they are not United States citizens or if their United Nations earnings are not otherwise subject to Social Security coverage. Staff members should file form SS-5 for a Social Security number or form W-7 for an ITIN. If a number has been applied for but not received by the due date for filing, the staff member should ask for an extension of time to file. A missing or incorrect Social Security number or ITIN may result in the tax authority applying stringent penalties. Therefore, staff members are urged to apply for and to provide the Internal Revenue Service with their Social Security number or ITIN.

D. Issuance of final 2016 tax payment cheques

36. Final tax reimbursement payments will be issued before the 18 April 2017 deadline to all staff members who submit complete claims for reimbursement of 2016 income taxes by the deadline of 1 March 2017. The lead time provided by the submission deadlines provides the Income Tax Unit the time required to process and pay all timely filed claims for reimbursement of income taxes in advance of filing deadlines. Staff members who submit their claims for reimbursement of 2016 income taxes after the United Nations submission deadlines are not assured that their claims will be reimbursed by their applicable income tax filing deadlines. Similarly, a staff member serving outside the United States who submits a complete and processable (see paras. 5 and 6 above) claim for reimbursement of 2016 income taxes on or before 3 April 2017 may expect the claim to be reimbursed on or before the 15 June 2017 overseas filing deadline with the two-month automatic extension.

37. Staff members whose advances to pay estimated taxes for 2016 were less than their entitlement to tax reimbursement for 2016 will receive either one or two tax cheques for each return. When two tax cheques are received for a particular tax return, one of the cheques will be a cheque made payable to the tax authority and the other cheque will be a cheque made payable to the staff member.

38. All staff members who received advances to pay estimated taxes for the tax year 2016 must submit a copy of their final tax returns for 2016, together with form F.65 (Request for Settlement of Income Taxes), form F.65/A (if applicable) and form F.243, to the Income Tax Unit. If a staff member does not submit these by 16 October 2017, any tax advance payments that have been made to him or her **may be recovered from his or her salary** starting the following month.

E. Incomplete or incorrect applications

39. All forms must be fully completed, signed and dated, and requests for reimbursement of income taxes must include complete, signed copy/copies of income tax return(s), or they will not be processed and will be returned to the staff member with a notice of correction. The Organization will not accept responsibility for delays in processing any incomplete application for reimbursement of income taxes.

40. In recent years, the use of computerized tax preparation packages has become widespread. Some of these packages include the electronic filing of tax returns with the tax authorities. The paper copies of tax returns generated from computer

software can be accepted by the Income Tax Unit as the required copy of a staff member's return only if there is a fully printed description for each line number of the tax return comparable to the line descriptions on federal and state returns. Computerized tax return forms that contain only line numbers and amounts are not acceptable. Federal income tax returns must be prepared using IRS form 1040, and New York State resident returns must be prepared using New York State Department of Taxation and Finance form IT-201.

41. If the Income Tax Unit determines, in the course of processing a request for reimbursement, that an error has been made in a staff member's tax return(s), it will issue to the staff member a written notice of correction to be made to the tax return(s). Staff members should not, however, rely on the Income Tax Unit to detect errors. They remain fully responsible for filing correct returns with the tax authorities.

42. Staff members who receive notices of correction are required to certify that they have made the necessary changes to their tax returns and have submitted the corrected returns to the tax authorities. They must return the notice of correction to the Income Tax Unit along with a copy of the corrected return(s) which they certify have been sent to the tax authorities. The United Nations will not be responsible for any delays in the issuance of tax reimbursements because of the requirement for returning the notice of correction with a copy of the corrected return(s) to the Income Tax Unit.

43. In instances in which staff members have already filed their returns with the tax authorities before the receipt of a notice of correction from the Income Tax Unit, they must submit appropriate amended returns to the tax authorities and submit a copy of the amended return(s) to the Income Tax Unit.

F. Overpayment of tax advances

44. If a staff member has received advances to pay estimated taxes for 2016 from the United Nations that exceed his or her entitlement to reimbursement for the United Nations share of the total tax liability for 2016, the amount of excess reimbursement for 2016 will normally be considered by the United Nations to be estimated tax payments for 2017. The total amount of new advance payments made for 2017 estimated taxes will be reduced accordingly. Such excess amounts are indicated on the transmittal statement accompanying 2016 reimbursement cheques and/or 2017 advance deposits. Any such excess payments for 2016 will be deducted from the first-quarter tax advance deposit for 2017 and, if necessary, from subsequent quarterly tax advance deposits.

45. In such cases, staff members should be aware that they may incur penalties and interest if the total amount of estimated tax payments for 2017 is significantly less than the total tax liability as a result of the reduction in the 2017 advance deposits made by the United Nations. Staff members will need to designate on their 2016 tax returns a portion of any 2016 overpayment(s) as an estimated payment for 2017 and/or to make additional estimated tax payments for 2017 directly. Staff members paying self-employment taxes on United Nations earnings should pay particular attention to the effect of any United Nations overpayment of 2016 federal estimated taxes on payments credited to their 2017 federal taxpayer account.

46. In certain instances, United Nations advances received to pay estimated taxes for 2016 may have greatly exceeded the staff member's total taxes due and the staff member is eligible for an unusually large refund from the tax authority. Overpayments of 2016 estimated taxes in excess of twice the amount of 2016 income taxes due on United Nations earnings are considered to be unusually large refunds. In these instances, most or all of the potential refund is due to and payable to the United Nations, and this excess payment for 2016 by the United Nations cannot be recovered in a reasonable time by the normal method of reducing the staff member's 2017 tax advances. In such circumstances active staff members and in all circumstances separated staff members **must request a full refund** on his or her 2016 tax return, endorse the refund cheque to the United Nations when it is received and return it to the Income Tax Unit. The Income Tax Unit will then issue another cheque made payable to the staff member for whatever portion of the total 2016 refund was not due to the United Nations. Any such unusually large refunds from a tax authority, which are attributable to a significant overpayment of tax advances by the United Nations and which are not returned to the Income Tax Unit within 90 days of the required filing date of the tax return, will be subject to immediate recovery from salary or final separation payments. A staff member who is uncertain whether a large refund from a tax authority must be treated in this fashion should consult with the Income Tax Unit.

G. Timely filing of tax returns

47. **Whether or not United Nations final reimbursement cheques or payment advices are received by the filing deadline of 18 April 2017, staff members must file their returns on time with the appropriate tax authorities unless they have filed a request for an extension to file**. Staff members serving outside the United States have an automatic two-month extension and must file their federal income tax returns by 15 June 2017 or apply for an extension. Filing an extension request with the United States tax authorities will avoid the substantial penalties for failure to file the tax return within the time prescribed by law. If the tax return is filed without full payment, the IRS and other tax authorities will levy a charge for the failure to pay the tax or portion thereof when due. Staff members may wish to refer to IRS notice 433 for further information about notice, penalties and interest. In this connection, the staff member is responsible for his or her share of the tax due and any interest and penalty related thereto. If, despite full compliance by the staff member with the procedures set out in the present information circular, the United Nations payments were not received in a timely fashion, a claim for reimbursement of any late-payment interest and penalties levied will be considered in accordance with the provisions of paragraph 21 above. The United Nations will not, however, pay any late filing penalties under any circumstances.

IV. Advances for estimated federal, New York, Washington, D.C., Virginia or Maryland and New York City or Yonkers income taxes for calendar year 2017

48. A staff member who will be liable for federal, state or municipal income taxes for 2017 is required to file, by 18 April 2017, a declaration of estimated tax on his or her estimated 2017 income, including salary and emoluments to be received from

the United Nations. Instructions regarding the filing of the declaration of estimated income tax, showing how and when payments are to be made, can be found on IRS tax form 1040-ES, New York tax form IT-2105, New Jersey tax form NJ-1040ES, Connecticut form CT-1040ES, Maryland tax form 502D and Washington, D.C. tax form D-40ES.

49. Staff members should be aware that, in order to avoid the penalty for underpayment of estimated taxes for 2017, in most circumstances they will be required to pay in equal quarterly instalments as estimates of their 2017 federal tax the lesser of: (a) 100 per cent of their actual 2016 tax liability (including the self-employment tax); or (b) 90 per cent of their estimated 2017 tax liability (including the self-employment tax).

50. **It is the responsibility of staff members to include on their estimated tax forms estimates of additional taxable income from sources other than the United Nations and to pay the estimated tax due thereon, including their share of self-employment tax (Social Security contributions).**

51. The United Nations assists staff members in meeting their estimated tax obligations on United Nations income by issuing quarterly tax advances to staff members on request and under the conditions prescribed below:

(a) A request for the issuance of advances to pay 2017 estimated income taxes is made by completing the appropriate section of form F.65, normally completed at the same time as the request for the 2016 final tax reimbursements;

(b) No advances will be issued to pay 2017 estimated income taxes to any staff member who has received advances to pay 2016 estimated income taxes but whose 2016 tax reimbursement has not been settled;

(c) No advances will be issued to staff members who are working under an initial appointment contract with the United Nations of less than six months' duration or under a WAE (when actually employed) contract. The United Nations will be prepared to reimburse any penalty incurred by staff members related to underpayment of estimated taxes on such United Nations income;

(d) Staff members who have separated from the United Nations will receive no additional advances. In some instances, retiring staff members who joined the Organization before 1 January 1980 will receive taxable lump-sum pension payments or other taxable distributions that will require additional estimated payments to be made to tax authorities. The United Nations will not issue tax advances for these distributions, but will be prepared to reimburse any penalty incurred by the staff members related to the reimbursable portion of the United Nations payments;

(e) Advances may be reduced or eliminated for staff members on mission or assignment outside the United States who are deemed to qualify for the foreign earned income exclusion by the Income Tax Unit, as discussed in paragraphs 69-75 below. The United Nations will reimburse any resulting penalty incurred by the staff members related to underpayment of estimated taxes on United Nations income that resulted from such reduction or elimination of tax advances by the United Nations;

(f) The amounts of the estimated tax advances issued by the United Nations will be determined by the Income Tax Unit. They will normally be based either on earnings received from the United Nations in 2017 or on the amount of taxes paid

on United Nations income for the full year 2016 plus the United Nations portion of the Social Security (self-employment) taxes expected to be paid for 2017, if any;

(g) All tax advances issued for 2017 will be applied against the amount calculated as reimbursable by the United Nations for the year 2017.

52. Estimated taxes are payable to the tax authorities in four quarterly instalments, due on 18 April 2017, 15 June 2017, 15 September 2017 and 16 January 2018. Advances for the first quarterly instalment of the 2017 taxes will be issued before the 18 April 2017 due date, and those for subsequent quarterly payments will be issued before the above-mentioned due dates.

53. Federal and New York state tax advances are deposited directly with the IRS and New York State for credit to the staff member's individual accounts as estimated tax payments. In exceptional cases, where electronic payments are not possible, tax advance cheques payable to the tax authorities may be issued.

54. Any advances for Washington, D.C., Virginia or Maryland state/city estimated taxes will be made by cheques made payable to the staff member. The staff member should either endorse the cheque and send it promptly with the proper form to the appropriate state/local tax authority or deposit the cheque into his/her personal account and issue a cheque to pay for the estimated tax, whichever is appropriate. The United Nations does not issue advances for estimated taxes for states other than New York, Virginia and Maryland or for Washington, D.C., but will reimburse any penalties and related interest that may be levied by other state tax authorities as a consequence of late payments or underpayment of estimated taxes.

55. Staff members whose tax advance payments for estimated federal and/or state taxes in 2016 were made to the IRS and state will be notified of the amount on the 2016 statement of taxable earnings.

56. Staff members whose tax advance payments for the United Nations share of their estimated federal taxes are made by direct deposit with the IRS will, in many cases, still have to make additional estimated tax payments directly to the IRS each quarter, using IRS form 1040-ES payment vouchers. Staff members who are United States citizens serving in the United States are required to pay Social Security contributions on their United Nations earnings. They will therefore need to make estimated federal tax payments for their own share of Social Security (self-employment) taxes due and may be penalized for underpayment of estimated taxes if they do not. All staff members with taxable income from sources other than the United Nations may need to make additional estimated federal tax payments each quarter as well.

V. Social Security contributions (self-employment taxes)

57. It is mandatory that all United States citizens report any self-employment income and pay the appropriate self-employment tax. United States citizens (but not resident aliens ("green card" holders) who have signed the waiver) who are serving in the United States have Social Security coverage while employed by the United Nations. United States citizens serving abroad do not, except as indicated in paragraphs 86 and 87 below, have Social Security coverage; they are not subject to self-employment tax, nor can they obtain Social Security coverage by voluntary payments.

58. United States citizens working for the United Nations and serving in the United States are taxed on United Nations earnings for Social Security contribution purposes **as if they were self-employed**. Their Social Security contribution on the gross amount of United Nations taxable income for 2016 must be calculated using IRS schedule SE (self-employment tax). This does not imply, however, that United Nations emoluments should be reported as business income on IRS schedule C (see para. 33 above).

59. The General Assembly has approved payment of the difference between the total amount of self-employment (Social Security) tax United States citizens are required to pay as United Nations staff and the amount they would have to pay themselves as employees of a taxable employer in the United States. On this basis, for 2016, the United Nations will reimburse 6.2 per cent of the Social Security tax plus 1.45 per cent on all wages for Medicare of the self-employment tax due on the United Nations taxable earnings as calculated on IRS schedule SE.

60. United States citizens employed by the United Nations in the United States must complete schedule SE to report their self-employment tax on their United Nations income. The self-employment tax is claimed as an adjustment to income on the staff member's federal return and on some state returns. The amount of the adjustment to income is calculated from line 6 (short schedule) or line 13 (long schedule) of schedule SE. This adjustment to income must be reported on line 27 of IRS form 1040 and, if applicable, on line 18 of New York State form IT-201 or IT-203.

61. An individual's total estimated tax is defined as the sum of his or her estimated income tax and estimated self-employment tax. This means that a United States citizen employed by the United Nations in the United States is required to pay his or her self-employment tax on a quarterly basis. The payment of any balance of the self-employment tax in respect of the year 2016 will be due on or before 18 April 2017, together with the federal income tax return.

62. Staff members are required to complete form F.65 and attach a completed copy of IRS schedule SE with the submitted tax return to apply for reimbursement of the United Nations portion of Social Security contributions (self-employment tax) owed. The amount due from the United Nations in respect of Social Security contributions (self-employment tax) is automatically included in the quarterly advances issued by the United Nations for payment of estimated United States federal income tax. The amount of self-employment tax included in the quarterly advances will be specifically indicated on the transmittal statement.

63. Quarterly payments by staff members for their own share of self-employment taxes can be made electronically by enrolling with the IRS Electronic Federal Tax Payment System (EFTPS) online at www.eftps.gov. Alternatively, cheques can be mailed directly to the IRS using payment vouchers (IRS form 1040-ES).

64. Normally, advances of estimated taxes for the current tax year, including the United Nations share of Social Security contributions, are based on the amount of the final reimbursement paid for the immediately preceding tax year. United States citizens who joined the United Nations during the immediately preceding tax year or served outside the United States must inform the Income Tax Unit, New York, so that any adjustments to the Organization's share of Social Security contributions can be made in respect of the current tax year.

VI. Special provisions and procedures applicable to staff members assigned to a United Nations office outside the United States

A. General comments

65. The United States tax regulations for taxpayers who are or have been outside the United States recently for long periods of time are complicated; United Nations tax reimbursement procedures necessarily reflect that complexity. Staff members, particularly those currently stationed outside the United States, with questions about these procedures should not hesitate to seek assistance from their professional tax preparers and, if necessary, from the Income Tax Unit (see front page for contact information).

66. Staff members who are stationed outside the United States on or after 1 February 2017 are expected to meet the deadlines and requirements discussed in the following paragraphs. To the maximum extent possible, the deadlines and other requirements have been designed to allow such staff members additional time to comply with them. Staff members who are unable for any reason to comply with the filing deadlines or other requirements should file extension requests with the relevant tax authorities and must notify the Income Tax Unit promptly and provide a written explanation of the circumstances.

B. Filing deadlines

67. In the case of United States citizens or residents who, on 18 April 2017, are living outside the United States and whose duty station is outside the United States, the IRS grants an automatic two-month extension to 15 June 2017 for the filing of income tax returns for 2016. This extension of time to file is granted automatically, but a written statement certifying that the staff member is outside the United States must be attached to the return. Interest and late-payment penalties will be charged on any tax payments owed and received after 18 April 2017. Please note that state tax authorities do not normally grant an automatic extension of time to file for overseas taxpayers. Staff members applying for an extension to file 2016 federal income tax returns must apply separately for extensions to file any required state returns.

68. The United Nations takes this automatic filing extension into consideration by granting those staff members serving outside the United States on or after 1 February 2017 an additional month to submit their request for settlement. These staff members should submit a claim for tax reimbursement as soon as possible, but **not later than 3 April 2017**. The United Nations will pay any late-payment and/or underpayment interest and penalties that may have accrued as a result of this extension either to the date of payment of any unpaid taxes on United Nations income or to **15 June 2017**, whichever is earlier. The United Nations will not pay any late-filing penalties under any circumstances.

C. Foreign earned income and housing cost exclusions

69. In certain circumstances, the federal Government and many states allow some or all income earned outside the United States to be excluded from total income before it is taxed. To be eligible, a staff member must first meet the tax home test. Then, the staff member must meet either the **physical presence test** or the **bona fide residence test** as noted below. If qualified, the staff member must elect to exclude in one or more taxable years foreign earned income attributable to the period of residence outside the United States, as follows:

(a) To qualify for the foreign earned income exclusion under the **physical presence test**, a staff member must be physically outside the United States for at least 330 full days during any period of 365 consecutive days. A full day is defined as the 24-hour period that starts at midnight. The 330 full days may be interrupted by periods in the United States;

(b) In order to qualify for the foreign earned income exclusion under the **bona fide residence test**, the staff member must be either a United States citizen or a United States resident alien who is a national of a country with which the United States has an income tax treaty in effect, and be a **bona fide** resident of a foreign country, or countries, for an uninterrupted period that includes a complete tax year, 1 January through 31 December. The determination of whether a staff member is a **bona fide** resident of a foreign country involves his or her intention with regard to the length and nature of the stay. Generally, if a staff member goes to a foreign country for a definite, temporary purpose and returns to the United States after it has been accomplished, he or she is **not** a **bona fide** resident of that country. If accomplishing the purpose requires an extended, indefinite stay, and a staff member makes his or her home in the foreign country, he or she may qualify as a **bona fide** resident.

70. Most staff members on mission who qualify for the foreign earned income exclusion do so under the **physical presence test** because they have been on assignment for the United Nations outside the United States for 330 days during any consecutive 365-day period. Some staff members who have not yet been outside the United States long enough by early 2017 to qualify for the exclusion are likely to qualify later in 2017 when their assignment has carried on for a year or so. The specific 365-day consecutive period during which a staff member is outside the United States for at least 330 full days is the **qualifying period** for the foreign earned income exclusion. Very often, the **qualifying period** will cut across two calendar years and will therefore affect the staff member's tax returns for both years.

71. Staff members who have completed a period of stay of more than 330 days outside the United States or who are likely to do so by the end of 2017 should contact their tax preparers and, if necessary, the Income Tax Unit to find out whether they qualify or will qualify to claim the foreign earned income exclusion. Staff members who have been on mission or assignment outside the United States during 2015, 2016 or 2017 must complete form F.65/A as a supplement to form F.65 in order to help the Income Tax Unit to determine whether or not the staff members have qualified or are likely to qualify for the exclusion. It is suggested that staff members consult IRS publication 54, which deals with foreign earned income exclusion in great detail.

72. The maximum amount of foreign income that can be excluded is $101,300 per person for the tax year 2016. In most cases, the amount of the maximum foreign earned income exclusion for a particular tax year is reduced in proportion to the number of days in a staff member's **qualifying period** that fall outside that tax year.

73. Some staff members who qualify for the foreign earned income exclusion will also qualify for excluding and/or deducting an additional amount based upon foreign housing costs. Staff members who are eligible (see IRS form 2555 instructions for further details) must take the full housing cost exclusions and/or deductions permissible. These housing expenses include rent, utilities (other than telephone charges), real and personal property insurance, non-refundable fees paid to obtain a lease, rental of furniture and accessories, residential parking and household repairs. See IRS publication 54 for more details.

74. If a staff member qualifies for federal income tax purposes for the foreign earned income exclusion for United Nations income earned outside the United States, such income can and must also be excluded from New York State, Connecticut, New York City and Yonkers income, if applicable. There is no foreign earned income exclusion allowed, however, as a reduction to New Jersey or Pennsylvania income.

75. In calculating a staff member's tax reimbursement with respect to United Nations income, any foreign earned income exclusion available and any housing costs exclusion will be applied against the staff member's United Nations earnings to the extent that these deductions resulted from the period of his or her service with the Organization.

D. Filing procedures for staff members who have qualified for or are likely to qualify for the foreign earned income exclusion for 2016

76. Staff members who, by 18 April 2017, already qualify for the foreign earned income exclusion for all or part of 2016 because the end of their **qualifying period** has already been reached must claim the exclusion for 2016 by completing IRS form 2555, "Foreign Earned Income", and including it with their completed federal tax return. All federal tax returns that include IRS form 2555 (including amended returns) must be sent to the Internal Revenue Service Center, Austin, Texas, 73301-0215, no matter what IRS filing centre is normally used.

77. Staff members on mission or assignment outside the United States since 2016 who have not yet qualified for the foreign earned income exclusion but who anticipate that it is likely that they will be outside the United States for 330 days during a **qualifying period** that will end between 18 April and 30 September 2017 **must** take advantage of the IRS provision that allows them to postpone filing their 2016 tax returns until such time as they expect to qualify for the foreign earned income exclusion for some portion of 2016.

78. Staff members postponing their tax filing for 2016 for the above-mentioned reason who anticipate that they will not qualify for the foreign earned income exclusion by 15 June 2017 (the extended filing date automatically granted by the IRS to taxpayers physically out of the United States on 18 April) should file IRS form 2350, "Application for Automatic Extension of Time to File U.S. Individual Income Tax Return". This form should be sent to the Internal Revenue Service Center, Austin, Texas, 73301-0045, no later than 18 April 2017. Staff members must

also notify the Income Tax Unit that they have postponed filing with the IRS and, accordingly, will not be able to meet the Income Tax Unit's 3 April 2017 deadline for the submission of settlement claims for 2016 and will therefore be exempt from the provisions of paragraph 38 of the present information circular.

79. Staff members who qualified for the foreign earned income exclusion for 2016 may, in some cases, have received tax advances for 2016 substantially in excess of the United Nations share of their total tax liabilities. Staff members in this situation should refer to paragraphs 44-46 above on overpayment of tax advances.

E. Requirements for amended tax returns in certain circumstances

80. Staff members on mission or assignment outside the United States in 2016 who have not yet qualified for the foreign earned income exclusion for 2016 and who do not expect to qualify by 30 September 2017 must submit their settlement claim for 2016 to the Income Tax Unit by the regular deadline of 3 April 2017 and file their 2016 returns on time with the tax authorities. Should they subsequently qualify for the foreign earned income exclusion with a **qualifying period** that includes any portion of 2016, an **amended return** or returns for 2016 must be filed with the tax authorities within 90 days of the end of the **qualifying period**.

81. Similarly, staff members who were on a mission or an assignment outside the United States that qualified them for the foreign earned income exclusion with a **qualifying period** that included part or all of **2015 or any prior tax year** and who have not already claimed the exclusion on that year's income tax return(s) must file an **amended return** or returns with the applicable tax authorities within 90 days of the end of the qualifying period.

82. A copy of any amended return(s) to claim the foreign earned income exclusion must be submitted to the Income Tax Unit at the time of the filing with the tax authorities. Since the foreign earned income exclusion on returns amended for this reason relates to United Nations income for which the United Nations has already provided tax reimbursement, most or all of the refund received will be due to the United Nations. Upon receipt of the refund cheque, staff members must, within 30 days, bring or send it to the Income Tax Unit for settlement of the balance due to the United Nations.

83. If the Income Tax Unit determines that a staff member has qualified for the foreign earned income exclusion for a past year which would require the staff member to file an amended return or returns for that year, a notification will be sent to the staff member informing him or her of the need to file the amended return(s). If, after 90 days following the date of the notification, the staff member has not submitted a copy of the properly amended return(s) as filed with the tax authorities, the amount of tax reimbursement made by the United Nations for that year may be **recovered from the staff member's salary** starting the following month.

F. Tax advances for staff members on mission or assignment outside the United States

84. Tax advances for 2017 for staff members who have qualified or are likely to qualify for the foreign earned income exclusion in 2017 will be issued solely on the basis of any estimated United Nations income in excess of the exclusion amount projected by the Income Tax Unit. If for any reason the staff member does not later qualify for the exclusion, the United Nations will, in addition to reimbursing the tax actually due, pay any penalties due as a result of the underpayment of the United Nations share of estimated taxes due.

85. Staff members who are newly assigned in 2017 to missions or offices outside the United States for a period of six months or longer must notify the Income Tax Unit of their assignment prior to their departure. No further tax advances will be issued to staff members who begin an assignment of six months or longer outside the United States prior to 15 August 2017 if the advances paid already exceeded the updated estimated tax liability. Staff members who return from assignment outside the United States in 2016 or 2017 should notify the Income Tax Unit in order to determine if the issuance of quarterly estimated tax payments needs to be reinstated or the amount increased.

G. Special provisions governing Social Security

86. United States citizens serving abroad (whether or not they qualify for the foreign earned income exclusion) do not have Social Security coverage and generally pay no self-employment taxes. To the extent that they spend time on official duty in the United States, however, their earnings for each such period are subject to the self-employment tax, which will be partially reimbursed by the United Nations in accordance with paragraphs 57-64 above.

87. The earnings subject to self-employment tax for each such period should be calculated by multiplying the number of working days spent in the United States (including the days of arrival and departure) by the daily rate of remuneration (calculated as a fraction of the then prevailing monthly rate), consisting of gross base salary, post adjustment and any salary allowances paid during the applicable period. The minimum amount of income that must be reported for self-employment/Social Security purposes in any year is $400.

VII. Special provisions relating to staff members who have already separated from the United Nations or who are expected to separate from the United Nations in 2017

88. When a staff member leaves the Organization for any reason, he or she is still required to follow the procedures for requesting tax reimbursement for the last year in which he or she received compensation from the United Nations. Staff members who separated or received final payment during 2016 are required to file the tax reimbursement application forms with copies of their 2016 returns by the normal 2017 deadlines.

89. Staff members payrolled outside Headquarters must inform the Income Tax Unit in New York of the date of their separation from the Organization in advance.

90. When a staff member who has received tax advances leaves the Organization before the end of a year, the Income Tax Unit estimates the amount of reimbursement for taxes owed to the staff member for the partial year worked and compares it with the amount of advances already received. If the amount of the advances already received exceeds the estimated reimbursements owed, the difference is subtracted from the staff member's final payment. Staff members who plan to leave the Organization and who wish to avoid such a deduction from their final payment should consult the Income Tax Unit as soon as possible to reduce the amount of the tax advances that they would otherwise receive.

91. United Nations Joint Staff Pension Fund payments to retired or separated staff members may include withdrawal settlements or partial lump-sum distributions, which include the staff member's own contributions to the Pension Fund and may include the Organization's contributions and the interest earned. The Organization's contributions and the interest earned are taxable income to the staff member when received by the staff member.

92. The taxes on these Pension Fund payments may or may not be reimbursed by the United Nations, depending on the staff member's period of service. Retired or separated staff members who joined the Organization prior to 1 January 1980 and have served continuously since joining until retirement or separation are entitled to reimbursement for income taxes paid on partial or full lump-sum pension payments and withdrawal settlements received. **Taxes that may be due on periodic pension payments are not reimbursable.** Staff members who receive withdrawal settlements or lump-sum payments should make sure to include the taxable amount as part of the taxable income on their returns in the year the lump-sum payment is received. The United Nations will not reimburse any future taxes payable on such distributions if the income tax liability for these amounts is deferred to future years because the staff member has "rolled over" the payments into another qualifying pension plan or an individual retirement account (IRA).

93. The General Assembly, in its resolution 34/165 of 17 December 1979, decided that staff members who joined the United Nations after 31 December 1979 would not be entitled to reimbursement for income taxes paid on partial or full lump-sum payments and withdrawal settlements received. Staff members who do not qualify for reimbursement may wish to investigate rollover options within 60 days of receipt into another qualifying pension fund or into an IRA so that taxes on the payments are deferred until distributions are received in later years.

94. It is the personal responsibility of separating staff members to inform the appropriate offices of any pension-related information that may be relevant to the preparation of their statements of taxable earnings. For staff members who were/are permanent residents, partial or full lump-sum payments and withdrawal settlements pertaining to the period of service prior to signing the waiver are not taxable and will not be included in the taxable portion of pension lump-sum payments. If the statement of taxable earnings does not include the taxable portion of any lump-sum payment or withdrawal settlement received, a staff member is nonetheless required to include the correct amount in his or her taxable income reported to the tax authorities and to inform the Income Tax Unit.

95. Staff members who have separated from the United Nations will receive no further tax advances. Taxable lump-sum payments or withdrawal settlements will often require additional estimated tax payments to be made in order to avoid penalties. The United Nations will not issue additional advances for such separation distributions, but will be prepared to reimburse any late-payment and/or underpayment penalty and interest incurred by staff members related to the reimbursable portion of the United Nations payments.

Request for 2016 income tax settlement and 2017 income tax advances

Part 1. Personal data (please print)

Staff member

Index No.: _____

Last name: _____

First name: _____

Social Security No.: _____

Organization: ☐ UNHQ ☐ UNDP ☐ UNICEF

☐ Other: _____

Visa status since 1 January 2016:

☐ US citizen ☐ US permanent resident (PR) and have signed the waiver*

Current duty status:

☐ Active ☐ Separated on __/__/____ ☐ Other _____

Office: Rm No. Tel.

Home / Cell. Tel: _____

UN e-mail: _____

Personal e-mail**: _____

Mailing address: _____

_____

_____

☐ I am currently stationed outside the USA and I choose to have the cheques sent to the address above.

☐ I have been assigned to an overseas duty station during 2015, 2016 and 2017. I have completed and included form F.65/A.

Spouse

(Fill in this part if spouse's UN emoluments are subject to US income taxes)

Index No.: _____

Last name: _____

First name: _____

Social Security No.: _____

Organization: ☐ UNHQ ☐ UNDP ☐ UNICEF

☐ Other: _____

Visa status since 1 January 2016:

☐ US citizen ☐ US permanent resident (PR) and have signed the waiver*

Current duty status:

☐ Active ☐ Separated on __/__/____ ☐ Other _____

Office: Rm No. Tel.

Home / Cell. Tel: _____

UN e-mail: _____

Personal e-mail**: _____

Mailing address (If different from spouse): _____

_____

☐ I am currently stationed outside the USA and I choose to have the cheques sent to the address above.

☐ I have been assigned to an overseas duty station during 2015, 2016 and 2017. I have completed and included form F.65/A.

* Form I-508, "Request for Waiver of Certain Rights, Privileges, Exemptions, and Immunities".

** To be used to contact staff member after separation.

Part 2. Need Estimated Tax Advance for 2017? YES ☐ No ☐

(complete following section ONLY if you have checked "Yes" box above)

(If you have checked "No" you will be liable for any estimated tax underpayment penalty/interest for 2017.)

I am requesting estimated tax advances for ☐ Federal ☐ Self-Employment ☐ State ☐ NY City ☐ Yonkers

Total number of federal exemptions on form 1040: _____ Expected non-UN earnings in 2017: $ _____

I expect to use ☐ Standard deduction ☐ Itemized deduction $ _____ on my federal and _____ on state tax returns.

☐ I have/plan to move in/out of NY City/Yonkers from _____ to _____ on the following date: _____

(over)

Part 3. Declaration

For staff member(s) requesting 2017 income tax advances and/or 2016 income tax settlement

1. I certify that any cheques made payable to a tax authority received from the United Nations in response to my requests for tax advances or reimbursements will be transmitted promptly to the tax authorities named on the cheques solely to meet my income tax obligations and will never be deposited into a personal account.

2. I certify that I will provide the United Nations, upon request, with acceptable proof of taxes paid or other documents or information as may be required to verify my tax liabilities.

3. I certify that I will refund to the United Nations any overpayment of tax reimbursements or advances, together with any interest received as a result of any such overpayment made by the United Nations.

4. I authorize the United Nations to make estimated tax advance deposits on my behalf to the federal tax authorities through the Electronic Federal Tax Payment System (EFTPS) and to the state/local tax authorities.

5. I authorize the United Nations Income Tax Unit to obtain information on my pension fund withdrawals from the United Nations Joint Staff Pension Fund.

For staff member(s) requesting 2016 income tax settlement

6. I certify that any settlements which I have received from the United Nations for the purpose of meeting income tax liabilities of previous years have been paid by me to the appropriate tax authorities and that no part of such money has been refunded to me by the income tax authorities which I have not refunded to the United Nations.

7. I certify that the signed copies of my income tax returns for 2016, which are attached, are **true, correct and complete copies** of final returns, that they correctly reflect my tax liabilities for 2016 and that they are the basis on which settlements for 2016 taxes are requested.

8. **I certify that the information contained in the attached income tax returns is identical to that contained in the corresponding submission to the tax authorities. I understand that false certification constitutes misconduct leading to appropriate disciplinary sanctions including recovery from any future entitlements under the Staff Rules and Regulations.**

9. (For United States citizens stationed in the United States only) I certify that, as a United States citizen, I am subject to United States self-employment tax on my United Nations earnings and that I am entitled to the difference between the amount of the Social Security tax I am required to pay as a United Nations staff member and the amount I would have to pay as an employee of a taxable employer. I have reported my self-employment tax on my United States income tax form 1040, and I have attached to my return a copy of schedule SE.

10. I certify that I have minimized my income tax for 2016 by utilizing all adjustments to income, deductions and exemptions to which I am entitled, including the itemizing of deductions if they exceed the standard deduction allowable.

11. If I have received United Nations dependency benefits for relative(s) residing in the United States, Canada or Mexico, I certify that I have claimed these relative(s) as dependant(s) on my income tax returns or I have provided acceptable explanation as to why not.

12. I certify that I will notify the United Nations within 30 days if for any reason it is necessary for me to file an income tax return which is different from the returns I have herewith submitted and will furnish a copy of the new return to the United Nations.

13. I certify that I will notify the United Nations within 30 days of any amended returns subsequently filed or any change in my tax liability which might require adjustment of the tax payments received in any year.

14. I have completed in full, signed, dated currently, and attached the form F.243 (1-17).

All information contained herein certified true and correct

Staff member's signature	**Spouse's signature** (Sign only if receiving United Nations emoluments which are subject to the United States income tax)
Date:	Date:

Send to: United Nations, Income Tax Unit, Rm FF-0300, 304 East 45th St., New York, NY 10017, United States of America, with required documents.

F.65 (1-16)

United Nations Nations Unies

Request for settlement of income taxes (supplementary information to form F.65)

To be completed by each staff member on mission or assignment outside the United States during 2017, 2016 and/or 2015

Index No.: | | | | | | | | |

Last name:

First name:

Staff members who have been on mission or assignment outside the United States for a substantial period may qualify for foreign earned income exclusion for the federal and some state income taxation. The maximum exclusion for 2016 is $101,300.00 per person. Detailed information about the exclusion of foreign earned income can be found in IRS publication 54 and the instructions for IRS form 2555, which must be completed and attached to the tax returns of staff members who qualify for the exclusion.

It is necessary to complete this form in order to help the Income Tax Unit to determine whether or not you have already qualified or are likely to qualify for the foreign earned income exclusion for tax years 2015 and/or 2016. The data for 2016 are also essential for United States citizens who, while on assignment outside the United States, are subject to self-employment taxes to the extent that they spend time in the United States on official duty. Please use digits to represent the month and follow the international dating convention of **day/month/year** when completing this form.

☐ I am currently outside the United States on mission or assignment.
My most likely return date to an assignment in the United States is: Day Month Year

☐ I have indicated below each different period from 1 January 2015 to the present during which I was outside the United States, and if necessary, I have attached an additional copy of this form for more entries.

Date(s) departed from US	Date(s) returned to US	Number of full-days overseas
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	
Day Month Year	Day Month Year	

Certified true and correct:

Date: Day Month Year Signature:

F.65/A (1-16)

Consent for the Internal Revenue Service to disclose tax return information to the United Nations

Information contained in United States federal income tax returns is confidential and, except as authorized by the Internal Revenue Code, may not be disclosed to any person. Taxpayers may authorize the Internal Revenue Service to release this confidential tax return information to persons otherwise not entitled to receive such information.

The purpose of this consent is to authorize the Internal Revenue Service to disclose certain confidential tax information to the United Nations to assist the United Nations in verifying the United States income taxes you paid on your earnings from the United Nations. The United Nations will use this information in connection with its programme of reimbursing income taxes paid on United Nations emoluments, pursuant to staff regulation 3.3 (f). The Internal Revenue Service has no involvement in such verification aside from processing any consents received from taxpayers and disclosing information in accordance with the terms of such consents. The United Nations will pay the fees incurred in processing the present consent.

You may revoke the present consent by writing to the Internal Revenue Service at:

RAIVS Team
5045 East Butler Avenue
Stop 37107
Fresno, CA 93727

The Internal Revenue Service will honour no consent if a written revocation is processed at the designated address prior to a disclosure being made.

Consent by staff member

I, _____ hereby authorize
NAME OF STAFF MEMBER

the Internal Revenue Service to disclose to the United Nations tax information including a transcript of my federal income tax account(s) for 2016, 2015, 2014 and 2013 (cross out only those year(s) during which you were NOT a United Nations staff member). The return(s) was/were filed under the name(s) of

_____
NAME(S) UNDER WHICH 2016 IRS FORM 1040 FILED

at: _____
ADDRESS AS ON 2016 IRS FORM 1040 FILED

showing my Social Security number _____ and that of my spouse _____
IF APPLICABLE

If I revoke this consent, I authorize the Internal Revenue Service to disclose a copy of my revocation, or the fact that I have revoked, to the United Nations.

I request the Internal Revenue Service to transmit the above information to:

United Nations
Income Tax Unit (FF-0300)
304 East 45th St.
New York, NY 10017

Signature:* _____ **Date:** 06/15/2017
MM/DD/YYYY

*Even if the tax return is a joint one, only the staff member concerned need sign this form.

Important instructions: Please fill out the form above by printing your name, the name(s) under which your return was filed, your current address and Social Security number(s) in the appropriate blanks. If you were not a staff member of the United Nations during any of the four years listed on the third line, you may cross out that/those year(s), but make no other changes or notations on the form. If you file joint returns, you must fill in your spouse's Social Security number. Complete this form in pen. Do not use pencil. Please sign the form at the bottom.

I 243 (1-16)

United Nations Nations Unies

Request for settlement of 2016 income taxes

Checklist

(Do not include with your submission)

This checklist is intended to assist staff members who are submitting claims for reimbursement of 2016 income taxes to ensure that they have submitted complete and correct claims in a timely manner. To facilitate logging and processing of 2016 claims for reimbursement of income taxes, the Income Tax Unit, New York, asks that the documents submitted with your claim for reimbursement of 2016 income taxes be ordered as follows:

- ☐ F.65
- ☐ F.65/A (if serving outside the United States)
- ☐ Federal income tax return
- ☐ New York state income tax return
- ☐ Other state income tax return(s)
- ☐ Memo attached for not claiming dependant(s) as exemption(s) on tax returns[1]
- ☐ F.243

Submission dates

1. ☐ My duty station is in the United States, my UN submission deadline is **1 March 2017** and my IRS filing deadline for my 2016 income tax return is **18 April 2017**.

2. ☐ My duty station is outside the United States, my UN submission deadline is **3 April 2017** and my IRS filing deadline for my 2016 income tax return is **15 June 2017**.

Form F.243

3. ☐ I have included United Nations form F.243 with my claim for reimbursement of 2016 income taxes.

4. ☐ If I file a joint return with my spouse, form F.243 includes the name and Social Security number of my spouse.

5. ☐ I have crossed out **only those tax years** during which I was **not** a United Nations staff member.

6. ☐ Form F.243 includes my address as on my 2016 IRS form 1040 filed.

7. ☐ I have dated form F.243 according to the **American** dating convention of **MM/DD/YYYY** in numerical format.

8. ☐ I have not altered the signature/date of form F.243 with correction fluid or by crossing out or otherwise altering the signature/date on the form.

Forms F.65 and F.65/A

9. ☐ I have completed all mandatory fields including my index number, my Social Security number, my name, and my spouse's name, Social Security number and index number (if applicable).

10. ☐ I have indicated the date my citizenship or residency status in the United States changed in 2016.

Income tax returns

11. ☐ I have included signed, complete copies of my **2016** federal and all applicable state income tax returns.

12. ☐ I must file my 2016 income tax returns by the IRS filing deadline applicable to me or, in the alternative, I must apply for an extension of time to file before my IRS filing deadline. I understand that the United Nations will not file my tax returns on my behalf.

F.247 (1-16)

[1] For staff members receiving dependency benefits.

United Nations ST/IC/2017/5

Secretariat

1 January 2017

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Classification of duty stations and special entitlements for staff members serving at designated duty stations**

1. The purpose of the present information circular is to inform the staff of the classification of duty stations established by the International Civil Service Commission (ICSC) according to conditions of life and work and of the revised lists of duty stations designated by ICSC where special entitlements apply for eligible staff, as explained in paragraphs 5 to 9 below. The revised lists are set out in annexes II and III to the present circular. The revisions are effective from 1 January 2017.

I. Classification of duty stations

2. All duty stations are placed by ICSC in one of six categories: H and A to E. The H category comprises headquarters duty stations and other duty stations in similar locations where the United Nations has no developmental or humanitarian assistance programmes or in member countries of the European Union. The A to E categories comprise all other duty stations classified by order of difficulty of conditions of life and work. Annex I to the present circular contains the list of duty stations classified in the H category. Annex II contains the list of duty stations classified in the A to E categories.

Mobility incentive and hardship allowance

3. The category of the duty station where a staff member is serving and/or has served is one of the factors that determine whether the staff member is eligible for the mobility incentive and hardship allowance. It is also a factor in determining the amount of the allowance. The relevant provisions on the matter are set out in staff rules 3.13 and 3.14 and in the administrative instruction on the mobility and hardship scheme (ST/AI/2016/6).

* The present circular expires on 1 July 2017.

17-01027 (E) 260117

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Special entitlements at designated duty stations

4. The classification of duty stations in the A to E categories is linked to the special entitlements that are set out in the administrative instruction on special entitlements for staff members serving at designated duty stations (ST/AI/2016/3).

II. Duty stations at which special entitlements may apply for eligible staff

5. At duty stations classified in the A to E categories, which are listed in annex II to the present circular, one or more of the special entitlements set out in the administrative instruction on special entitlements for staff members serving at designated duty stations may apply, as indicated in paragraphs 6 to 8 below. The granting of these entitlements is subject to the conditions established in the applicable staff regulations and rules and the above-mentioned administrative instruction.

6. The category of each of the duty stations listed in annex II is indicated in the second column of the annex. At duty stations classified in the D and E categories that do not fall within the rest and recuperation framework, eligible staff are entitled to:

(a) Accelerated home leave travel, that is, home leave travel once every 12 months;

(b) An additional unaccompanied shipment entitlement of 50 kg or 0.31 m^3.

7. The designated duty stations where staff are entitled to accelerated home leave travel are indicated in the fifth column of annex II to the present circular.

8. The designated duty stations where eligible staff are entitled to additional education grant travel and an additional reimbursement for boarding costs under the education grant are indicated in the third column of annex II to the present circular.

9. The designated duty stations where eligible staff are entitled to additional shipment entitlements, namely, an annual shipment entitlement and a shipment on the birth or adoption of an infant, are indicated in the fourth column of annex II to the present circular.

10. A list of the countries having duty stations at which staff qualify for reimbursement by organizations of the costs of basic medical examinations for accompanying eligible family members is shown in annex III to the present circular.

11. The present circular supersedes information circular ST/IC/2016/14.

Annex I

List of countries where duty stations are classified in the H category

(Effective 1 January 2017)

Australia
Austria
Belgium
Bulgaria
Canada
Croatia
Cyprus
Czechia
Denmark
Estonia
Finland
France*
Germany
Greece
Hungary
Ireland
Italy
Japan
Latvia
Lithuania
Luxembourg
Malta
Netherlands
New Zealand
Norway
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Sweden
Switzerland
United Kingdom of Great Britain and Northern Ireland
United States of America

* Including Monaco.

Annex II

List of duty stations classified in the A to E categories

(Effective 1 January 2017)

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Afghanistan				
Bamyan	E	X	–	–
Faizabad	E	X	–	–
Farah	E	X	–	–
Gardez	E	X	–	–
Herat	E	X	–	–
Jalalabad	E	X	–	–
Kabul	E	X	–	–
Kandahar	E	X	–	–
Khowst	E	X	–	–
Kunduz	E	X	–	–
Maymana	E	X	–	–
Mazar-I-Sharif	E	X	–	–
Pul-i-Kumri	E	X	–	–
Albania				
Tirana	A	X (E)	–	–
Algeria				
Algiers	B	X (F)	–	–
Tindouf	E	X	–	–
Angola				
Kuito Bie	C	X	–	–
Luanda	C	X (F)	–	–
Lubango	C	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Antigua and Barbuda				
St. Johns	A	X (E)	–	–
Argentina				
Buenos Aires	A	–	–	–
Armenia				
Yerevan	A	–	–	–
Azerbaijan				
Baku	A	X (E)	–	–
Bahrain				
Manama	A	–	–	–
Bahamas				
Nassau	A	X (E&F)	–	–
Bangladesh				
Cox's Bazaar	D	X	–	–
Dhaka	C	–	–	–
Rangamati	E	X	–	–
Barbados				
Bridgetown	A	X (F)	–	–
Belarus				
Minsk	A	X (E)	–	–
Belize				
Belize City	A	X	–	–
Belmopan	A	X	–	–
Benin				
Cotonou	B	X (F)	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Bhutan				
Paro	C	X	–	–
Thimphu	C	X	–	–
Bolivia (Plurinational State of)				
La Paz	A	–	–	–
Bosnia and Herzegovina				
Sarajevo	A	–	–	–
Srebrenica	B	X	–	–
Botswana				
Dukwi	D	X	–	–
Gaborone	A	X	–	–
Brazil				
Brasilia	A	–	–	–
Manaus	A	X	–	–
Recife	A	X (E)	–	–
Rio de Janeiro	A	–	–	–
Sao Paulo	A	–	–	–
Burkina Faso				
Djibo	E	X	–	–
Dori	D	X	–	–
Ouagadougou	C	X (E)	–	–
Burundi				
Bujumbura	D	X	–	–
Gitega	D	X	–	–
Makamba	D	X	–	–
Muyinga	D	X	–	–
Ngozi	D	X	–	–
Ruyigi	D	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Cabo Verde				
Praia	B	X (F)	–	–
Cambodia				
Phnom Penh	B	–	–	–
Cameroon				
Batouri	D	X	–	–
Bertoua	C	X	–	–
Djohong	E	X	–	–
Douala	A	X	–	–
Garoua	C	X (F)	–	–
Maroua	C	X	–	–
Meiganga	D	X	–	–
Yaoundé	B	X (F)	–	–
Central African Republic				
Bambari	E	X	–	–
Bangassou	E	X	–	–
Bangui	D	X	–	–
Berberati	E	X	–	–
Birao	E	X	–	–
Bossangoa/Soumbe	E	X	–	–
Bouar	E	X	–	–
Bria	E	X	–	–
Kaga-Bandoro	E	X	–	–
Ndele	E	X	–	–
Obo	E	X	–	–
Paoua	E	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Chad				
Abeche	E	X	–	–
Am Djarass	E	X	–	–
Ati	E	X	–	–
Baga Sola	E	X	–	–
Bahai	E	X	–	–
Bir Nahr	E	X	–	–
Bol	E	X	–	–
Farchana	E	X	–	–
Gore	E	X	–	–
Gozbeida	E	X	–	–
Guereda	E	X	–	–
Hadjer Hadid	E	X	–	–
Haraze	E	X	–	–
Iriba	E	X	–	–
Koukou	E	X	–	–
Mao	E	X	–	–
Maro	E	X	–	–
Mongo	E	X	–	–
Moundou	E	X	–	–
Moussoro	E	X	–	–
N'Djamena	D	X	–	–
Sarh	E	X	–	–
Chile				
Santiago	A	–	–	–
China				
Beijing	A	–	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Colombia				
Apartado	C	X	–	–
Arauca	C	X	–	–
Barranquilla	A	X (E)	–	–
Bogotá	A	–	–	–
Bucaramanga	A	X (E)	–	–
Buenaventura	C	X	–	–
Cali	A	–	–	–
Cartagena	A	X (E)	–	–
Cúcuta	A	X	–	–
Florencia	A	X	–	–
Medellín	A	–	–	–
Mocoa	C	X	–	–
Montería	A	X	–	–
Pasto	B	X	–	–
Quibdo	C	X	–	–
Villavicencio	A	X	–	–
Comoros				
Moroni/Grande Comore	C	X	–	–
Congo				
Betou	E	X	–	–
Brazzaville	C	X (F)	–	–
Impfondo	D	X	–	–
Pointe-Noire	B	X (F)	–	–
Cook Islands				
Avarua	B	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Costa Rica				
San José	A	–	–	–
Côte d'Ivoire				
Abengoura	D	X	–	–
Abidjan	B	–	–	–
Bondoukou	E	X	–	–
Bouaké	D	X	–	–
Daloa	D	X	–	–
Duékoué	D	X	–	–
Guiglo	D	X	–	–
Korhogo	E	X	–	–
Man	D	X	–	–
San Pedro	D	X	–	–
Tabou	C	X	–	–
Toulepleu	E	X	–	–
Yamoussoukro	C	X	–	–
Cuba				
Havana	B	X (E)	–	–
Democratic People's Republic of Korea				
Pyongyang	E	X	–	–
Democratic Republic of the Congo				
Ango Ango	E	X	–	–
Aru	E	X	–	–
Bandundu	E	X	–	–
Beni	E	X	–	–
Bili	E	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Bukavu	E	X	–	–
Bunia	E	X	–	–
Butembo	E	X	–	–
Dongo	E	X	–	–
Dungu	E	X	–	–
Gbadolite	D	X	–	–
Gemena	E	X	–	–
Goma	E	X	–	–
Kabalo	E	X	–	–
Kalemie	E	X	–	–
Kamina	D	X	–	–
Kananga	D	X	–	–
Kindu	E	X	–	–
Kinshasa	C	X (E and F)	–	–
Kisangani	D	X	–	–
Libenge	E	X	–	–
Lubumbashi	D	X	–	–
Mahagi	E	X	–	–
Matadi	D	X	–	–
Mbandaka	E	X (F)	–	–
Mboko	E	X	–	–
Mbuji-Mayi	E	X	–	–
Uvira	E	X	–	–
Zongo	E	X	–	–
Djibouti				
Ali Sabieh	D	X	–	–
Djibouti	C	X (F)	–	–
Obock	D	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Dominican Republic				
Santo Domingo	A	–	–	–
Ecuador				
Esmeraldas	C	X	–	–
Guayaquil	A	X (E)	–	–
Ibarra	A	X (S)	–	–
Lago Agrio (Sucumbios)	C	X	–	–
Quito	A	–	–	–
Egypt				
Alexandria	A	–	–	–
Cairo	A	–	–	–
Ismailia	A	X (A)	–	–
El Salvador				
San Salvador	B	–	–	–
Equatorial Guinea				
Malabo	D	X (F)	X	X
Eritrea				
Asmara	C	X (E)	–	–
Massawa	D	X	–	–
Ethiopia				
Addis Ababa	B	–	–	–
Assosa	D	X	–	–
Awassa/Sidamo	D	X	–	–
Dese	D	X	–	–
Dire Dawa	D	X	–	–
Dollo Addo	E	X	–	–
Fugnido	E	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Gambella	E	X	–	–
Gode	E	X	–	–
Itang	E	X	–	–
Jijiga	E	X	–	–
Mekele	C	X	–	–
Nazareth	C	X	–	–
Semera	D	X	–	–
Shire/Endaselassie	D	X	–	–
Tongo	E	X	–	–
Fiji				
Suva	A	X (E)	–	–
Gabon				
Libreville	A	X (F)	–	–
Gambia				
Banjul	B	X (E)	–	–
Gaza				
Gaza Town	E	X	–	–
Georgia			–	
Gali	D	X	–	–
Sokhumi	C	X	–	–
Tbilisi	A	X (E)	–	–
Ghana				
Accra	A	–	–	–
Takoradi	B	X	–	–
Tamale	B	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Guatemala				
Guatemala City	B	–	–	–
Guinea				
Conakry	D	X (F)	X	X
Kankan	E	X	–	–
Nzerekore	E	X	–	–
Guinea-Bissau				
Bafatá	E	X	–	–
Bissau	D	X	X	X
Buba	E	X	–	–
Guyana				
Georgetown	B	X (E)	–	–
Haiti				
Cap-Haïtien	C	X	–	–
Fort-Liberté	D	X	–	–
Gonaïves	D	X	–	–
Jacmel	C	X	–	–
Les Cayes	D	X	–	–
Port-au-Prince	C	X (F)	–	–
Honduras				
Tegucigalpa	B	–	–	–
India				
Bhopal	B	X	–	–
Bhubaneswar	B	X	–	–
Calcutta	A	X (E)	–	–
Hyderabad	A	X (E)	–	–
Jaipur	A	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Lucknow	A	X	–	–
New Delhi	B	–	–	–
Patna	B	X	–	–
Indonesia				
Bogor	A	X (E)	–	–
Jakarta	A		–	–
Jayapura (Irian Jaya/Papua)	C	X (E)	–	–
Kupang	C	X (E)	–	–
Makssar	A	X	–	–
Medan	A	X (E)	–	–
Iran (Islamic Republic of)				
Kerman	C	X	–	–
Mashad	C	X	–	–
Shiraz	C	X (E)	–	–
Tehran	B		–	–
Iraq				
Arbil/Erbil	D	X	–	–
Baghdad	E	X	–	–
Basrah	E	X	–	–
Dohuk	E	X	–	–
Kirkuk	E	X	–	–
Sulaymaniah	E	X	–	–
Israel				
Tel Aviv	A	–	–	–
Tiberias	A	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Jamaica				
Kingston	A	X (E)	–	–
Jerusalem				
Jerusalem	B	–	–	–
Jordan				
Amman	A	–	–	–
Azraq	B	X	–	–
Irbid	A	X	–	–
Mafraq	B	X	–	–
Kazakhstan				
Almaty	A	X (E)	–	–
Astana	B	X (E)	–	–
Kenya				
Alinjugur	E	X	–	–
Dadaab	E	X	–	–
Garissa	E	X	–	–
Kakuma	E	X	–	–
Kapenguria	D	X	–	–
Marsabit	D	X	–	–
Mombasa	B	X (E)	–	–
Nairobi	B	–	–	–
Kiribati				
Tarawa	C	X	–	–
Kuwait				
Kuwait City	A	–	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Kyrgyzstan				
Bishkek	B	X (E)	–	–
Osh	D	X	–	–
Lao People's Democratic Republic				
Vientiane	B	–	–	–
Lebanon				
Al Qoubaiyat (Kobayat)	B	X	–	–
Beirut	B	–	–	–
Tripoli	B	X (F)	–	–
Tyre (Sur)	C	X (F)	–	–
Zahle	B	X	–	–
Lesotho				
Maseru	C	X	–	–
Liberia				
Bopolu	E	X	–	–
Buchanan	E	X	–	–
Cestos City (River Cess)	E	X	–	–
Fishtown	E	X	–	–
Gbarnga	E	X	–	–
Greenville	E	X	–	–
Harper (Maryland County)	E	X	–	–
Kakata	E	X	–	–
Monrovia	D	X	–	–
Robertsport	E	X	–	–
Tubmanburg	E	X	–	–
Voinjama	E	X	–	–
Zwedru	E	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Macao, China				
Macao	A	X	–	–
Madagascar				
Antananarivo	B	X (F)	–	–
Antsirabe	A	X (F)	–	–
Fort-Dauphin	B	X (F)	–	–
Mahajanga (Majunga)	C	X (F)	–	–
Morondava	D	X (F)	–	–
Sambava	C	X	–	–
Toamasina (Tamatave)	B	X (F)	–	–
Toliara (Tulear)	C	X (F)	–	–
Malawi				
Blantyre	B	X	–	–
Lilongwe	C	X	–	–
Mwanza	C	X	–	–
Ntchisi	C	X	–	–
Malaysia				
Kuala Lumpur	A	–	–	–
Maldives				
Malé	B	X	–	–
Mali				
Bamako	C	X	–	–
Gao	E	X	–	–
Kayes	E	X	–	–
Kidal	E	X	–	–
Koulikoro	D	X	–	–
Mopti	E	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Sikasso	D	X	–	–
Tessalit	E	X	–	–
Tombouctou	E	X	–	–
Marshall Islands				
Majuro	C	X	–	–
Mauritania				
Bassikounou	E	X	–	–
Nema	E	X	–	–
Nouakchott	D	–	X	X
Mauritius				
Port Louis	A	–	–	–
Mexico				
Mexico City	A	–	–	–
Tapachula, Chiapas	B	X	–	–
Tenosique	C	X	–	–
Micronesia (Federated States of)				
Pohnpei (Ponape)	B	X	–	–
Mongolia				
Ulan Bator	B	X (E)	–	–
Montenegro				
Podgorica	A	X (E)	–	–
Morocco				
Rabat	A	–	–	–
Mozambique				
Beira	D	X	–	–
Chimoio	C	X	–	–
Maputo	B	X	–	–
Nampula	D	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Myanmar				
Hakha	D	X	–	–
Hpa-An	C	X	–	–
Kalay	C	X	–	–
Mandalay	B	X (E)	–	–
Maungdaw	E	X	–	–
Maw-La-Myine	D	X	–	–
Myitkyina	D	X	–	–
Nay Pyi Taw	C	X	–	–
Sittwe	D	X	–	–
Yangon	B	–	–	–
Namibia				
Windhoek	A	X (E)	–	–
Nepal				
Chautara	D	X	–	–
Damak	D	X	–	–
Gorkha	D	X	–	–
Kathmandu	C	X (E)	–	–
Nicaragua				
Bluefields	C	X	–	–
Managua	A	–	–	–
Niger				
Abala	E	X	–	–
Agades	E	X	–	–
Diffa	E	X	–	–
Maradi	E	X	–	–
Niamey	C	X (F)	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Ouallam	E	X	–	–
Tahoua	D	X	–	–
Tillabery	E	X	–	–
Zinder	D	X	–	–
Nigeria				
Abuja	C	X (E)	–	–
Akure (Ondo State)	D	X	–	–
Bauchi	E	X	–	–
Damaturu	D	X	–	–
Enugu	C	X	–	–
Kaduna	D	X	–	–
Kano	D	X	–	–
Katsina	D	X	–	–
Lagos	C	–	–	–
Maiduguri	D	X	–	–
Minna	D	X	–	–
Port Harcourt	C	X (F)	–	–
Sokoto	E	X	–	–
Yola	D	X	–	–
Occupied Syrian Golan				
Occupied Syrian Golan	C	X	–	–
Oman				
Muscat	A	–	–	–
Pakistan				
Islamabad	D	X	–	–
Karachi	D	X	–	–
Lahore	D	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Peshawar	E	X	–	–
Quetta	E	X	–	–
Panama				
Panama City	A	–	–	–
Papua New Guinea				
Buka	E	X	–	–
Port Moresby	D	X (E)	–	–
Paraguay				
Asunción	A	–	–	–
Peru				
Lima	A	–	–	–
Philippines				
Cotabato City	D	X	–	–
Manila	A	–	–	–
Tacloban	B	X	–	–
Qatar				
Doha	A	–	–	–
Republic of Korea				
Ansan	A	X	–	–
Seoul	A	–	–	–
Republic of Moldova				
Chisinau	A	X	–	–
Russian Federation				
Moscow	A	–	–	–
Rwanda				
Butare	C	X	–	–
Byumba	C	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Gisenye	C	X	–	–
Kibuye	C	X	–	–
Kigali	A	X	–	–
Kirehe	C	X	–	–
Saint Lucia				
Castries	A	X	–	–
Samoa				
Apia	B	X	–	–
Sao Tome and Principe				
Sao Tome	B	X	–	–
Saudi Arabia				
Jeddah	A	–	–	–
Riyadh	A	–	–	–
Senegal				
Dakar	A	–	–	–
Ziguinchor	C	X (F)	–	–
Serbia				
Belgrade	A	–	–	–
Mitrovica	B	X	–	–
Pristina	A	X	–	–
Seychelles				
Mahé/Port Victoria	A	–	–	–
Sierra Leone				
Freetown	D	X	X	X
Kenema	E	X	–	–
Makeni	E	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Singapore				
Singapore	A	–	–	–
Solomon Islands				
Honiara	C	X	–	–
Somalia				
Baidoa	E	X	–	–
Belet Uen	E	X	–	–
Berbera	E	X	–	–
Boosaaso (Bender Cassim)	E	X	–	–
Dolow	E	X	–	–
Galkacyo	E	X	–	–
Garowe	E	X	–	–
Hargeisa	E	X	–	–
Kismaio	E	X	–	–
Mogadishu	E	X	–	–
South Africa				
Cape Town	A	X(E)	–	–
Johannesburg	A	–	–	–
Musina	B	X	–	–
Pretoria	A	–	–	–
South Sudan				
Aweil	E	X	–	–
Bentiu	E	X	–	–
Bor	E	X	–	–
Bunj	E	X	–	–
Ezo	E	X	–	–
Jam Jang	E	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Juba	E	X	–	–
Kapoeta	E	X	–	–
Kuajok	E	X	–	–
Malakal	E	X	–	–
Melut	E	X	–	–
Mingkaman	E	X	–	–
Pibor	E	X	–	–
Rumbek	E	X	–	–
Torit	E	X	–	–
Wau	E	X	–	–
Wunrok	E	X	–	–
Yambio	E	X	–	–
Yei	E	X	–	–
Yirol	E	X	–	–
Sri Lanka				
Colombo	A	–	–	–
Kilinochchi	D	X (E)	–	–
Sudan				
Abyei	E	X	–	–
Damazine	D	X	–	–
Ed Daein	E	X	–	–
El Fasher	E	X	–	–
El Geneina	E	X	–	–
El Obeid	E	X	–	–
El Sireaf	E	X	–	–
Forobaranga	E	X	–	–
Habila	E	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Kabkabiya	E	X	–	–
Kadugli	E	X	–	–
Kassala	E	X	–	–
Khartoum	C	X (E)	–	–
Khashm El Girba	E	X	–	–
Khor Abeche	E	X	–	–
Korma	E	X	–	–
Kosti	E	X	–	–
Kutum	E	X	–	–
Labado	E	X	–	–
Malha (Malha Wells)	E	X	–	–
Mellit (Mallit)	E	X	–	–
Merawi	E	X	–	–
Morni	E	X	–	–
Mukjar	E	X	–	–
Nertiti	E	X	–	–
Nyala	E	X	–	–
Port Sudan	C	X	–	–
Saraf Umra (Omra)	E	X	–	–
Shaeria	E	X	–	–
Shangal Tobaye	E	X	–	–
Sortony	E	X	–	–
Tawilla (Tawilah)	E	X	–	–
Tine	E	X	–	–
Um Baro	E	X	–	–
Um Kaddada	E	X	–	–
Zalingei	E	X	–	–
Zam Zam	E	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Suriname				
Paramaribo	B	X (E)	–	–
Swaziland				
Mbabane	A	X (E)	–	–
Syrian Arab Republic				
Aleppo	E	X	–	–
Damascus	E	X (F)	–	–
Dar'a	E	X	–	–
Homs	E	X	–	–
Qamishli	E	X	–	–
Tartus	E	X	–	–
Tajikistan				
Dushanbe	C	X (E)	–	–
Thailand				
Bangkok	A	–	–	–
Hat Yai	B	X	–	–
Ban Mae Sot	B	X	–	–
Kanchanaburi	A	X	–	–
Mae Hong Son	B	X	–	–
Mae Sariang	B	X	–	–
The former Yugoslav Republic of Macedonia				
Skopje	A	X (E)	–	–
Timor-Leste				
Becau	D	X	–	–
Dili	C	X (E)	–	–
Maliana	D	X	–	–

Duty station	*Category*	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
Oecussi	D	X	–	–
Same	D	X	–	–
Suai	D	X	–	–
Togo				
Lomé	B	–	–	–
Tonga				
Nuku Alofa	B	X (E)	–	–
Trinidad and Tobago				
Port of Spain	A	X (E)	–	–
Tunisia				
Tunis	A	–	–	–
Zarzis	A	X (F)	–	–
Turkey				
Ankara	A	–	–	–
Gaziantep	B	X	–	–
Istanbul	A	–	–	–
Izmir	A	X (E)	–	–
Mersin	A	X	–	–
Van	C	X	–	–
Turkmenistan				
Ashgabad	D	X (E)	X	X
Uganda				
Adjumani	E	X	–	–
Arua	C	X	–	–
Bundibugyo	D	X	–	–
Gulu	C	X	–	–
Hoima	E	X	–	–

Duty station	Category	Additional education grant travel and reimbursement of boarding costs	Additional shipment of personal effects	Accelerated home leave
Kaabong	E	X	–	–
Kampala	B	X (E)	–	–
Kiryandongo	D	X	–	–
Kisoro	D	X	–	–
Kitgum	D	X	–	–
Kotido	E	X	–	–
Kyaka II	E	X	–	–
Kyangwali	D	X	–	–
Lira	D	X	–	–
Mbarara	C	X	–	–
Mororo	E	X	–	–
Nakivale	E	X	–	–
Pader	E	X	–	–
Rwamwanja	E	X	–	–
Soroti	C	X	–	–
Ukraine				
Dnipropetrovsk	A	X	–	–
Donetsk	D	X	–	–
Kharkiv	A	X	–	–
Kherson	A	X	–	–
Kramatorsk	C	X	–	–
Kyiv	A	–	–	–
Mariupol	C	X	–	–
Odessa	A	X	–	–
Severodonetsk	C	X	–	–

Duty station	Category	Additional education grant travel and reimbursement of boarding costs	Additional shipment of personal effects	Accelerated home leave
United Arab Emirates				
Abu Dhabi	A	–	–	–
Dubai	A	–	–	–
United Republic of Tanzania				
Arusha	B	X (E)	–	–
Dar es Salaam	B	X (E)	–	–
Kasulu	E	X	–	–
Kibondo	D	X	–	–
Kigoma	E	X	–	–
Moshi	C	X (E)	–	–
Mpanda	E	X	–	–
Tabora	C	X	–	–
Zanzibar	C	X	–	–
Uruguay				
Montevideo	A	–	–	–
Uzbekistan				
Tashkent	B	X (E)	–	–
Vanuatu				
Port Vila	B	X (F)	–	–
Venezuela (Bolivarian Republic of)				
Caracas	B	–	–	–
Guasdualito	C	X	–	–
Maracaibo	B	X (E)	–	–
San Cristobal	B	X	–	–
Viet Nam				
Hanoi	A	–	–	–
Ho Chi Minh City	A	–	–	–

Duty station	Category	*Additional education grant travel and reimbursement of boarding costs*	*Additional shipment of personal effects*	*Accelerated home leave*
West Bank				
East Jerusalem	B	–	–	–
Ramallah	B	X (E)	–	–
Western Sahara				
Laayoune	C	X	–	–
Yemen				
Aden	E	X	–	–
Abwar	E	X	–	–
Amran	E	X	–	–
Harazdh	E	X	–	–
Hodeidah	E	X	–	–
Kharaz	E	X	–	–
Marfaa	E	X	–	–
Sa'ada	E	X	–	–
Sana'a	E	X	–	–
Seiyun	E	X	–	–
Zambia				
Kaoma	D	X	–	–
Lusaka	A	X (E)	–	–
Solwezi	D	X	–	–
Zimbabwe				
Harare	C	–	–	–

Abbreviations: A, Arabic; E, English; F, French; S, Spanish.

Annex III

Countries having duty stations at which staff qualify for reimbursement by organizations of the costs of basic medical examinations for accompanying eligible family members, as at 1 January 2017

Afghanistan
Angola
Bhutan
Burundi
Cambodia
Central African Republic
Chad
Comoros
Congo
Democratic People's Republic of Korea
Equatorial Guinea
Ethiopia
Fiji
Guinea
Guinea-Bissau
Haiti
Iraq
Kiribati
Kyrgyzstan
Lao People's Democratic Republic
Liberia
Madagascar
Malawi
Mali
Mauritania
Micronesia (Federated States of)
Niger
Niue
Palau
Papua New Guinea
Samoa
Sao Tome and Principe
Sierra Leone
Solomon Islands
Somalia
South Sudan
Syrian Arab Republic
Timor-Leste
Turkmenistan
Vanuatu
Yemen
Zimbabwe

United Nations ST/IC/2017/6

Secretariat

4 January 2017

Information circular*

To: Members of the staff at Headquarters

From: The Assistant Secretary-General for Human Resources Management

Subject: **Revised definition of "immediate family" for the purposes of the G visa**

1. The purpose of the present circular is to inform staff members holding a G-4 visa of a diplomatic note received from the United States Mission to the United Nations regarding the revised definition of "immediate family" for dependent children.

2. "Immediate family" includes unmarried children, whether by blood or adoption, who reside regularly in the household of the staff member, provided that such unmarried children are:

(a) Under the age of 21;

(b) Under the age of 23 and in full-time attendance as students at post-secondary educational institutions.

Children who do not meet the requirements above may still qualify as immediate family under the third category for other individuals, provided that they are recognized by the Organization as dependants of the staff member as demonstrated by their eligibility for rights and benefits.

3. Children who are no longer recognized as immediate family members may be eligible to apply for another visa classification or seek a change of status to another non-immigrant status.

4. The diplomatic note is issued consistent with Department of Homeland Security regulations. The details of the revised procedures are set out in the annex to the present circular.

* The present circular will be in effect until further notice.

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Annex

Diplomatic note dated 9 December 2016 from the United States Mission to the United Nations

The United States Mission to the United Nations presents its compliments to the United Nations and has the honour to inform the latter of the revised definition of "immediate family" for the purposes of A, G and certain NATO visas.

The requirements for unmarried adult sons and daughters age 21 or older were revised under the regulations at 22 CFR 41.21(a)(3). As amended, "immediate family" no longer includes unmarried sons and daughters of all ages. Immediate family includes only those unmarried sons and daughters, whether by blood or adoption, who reside regularly in the household of the principal alien and who are not members of some other household, provided that such unmarried sons and daughters are: (a) under the age of 21; or (b) under the age of 23 and in full-time attendance as students at post-secondary educational institutions. Sons and daughters who do not meet these requirements may still qualify as immediate family under the third category for other individuals but must be recognized as dependants of the principal alien by the sending Government or international organization, as demonstrated by eligibility for rights and benefits, such as the issuance of a diplomatic or official passport, or travel or other allowance. An adult son or daughter who is no longer recognized as an immediate family member may be eligible to apply for another visa classification or seek a change of status to another non-immigrant status.

These changes are consistent with Department of Homeland Security regulations under 8 CFR 214.2(a)(2) and (g)(2).

Consequently, within 60 days of the date of this circular note, the United Nations Secretariat must inform the United States Mission and apply for change of status for any immediate family members currently in the United States in A, G or NATO status who no longer meet the definition of "immediate family".